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February 12, 1991

Our File No.
1171.01

Mr. Jerry Clifford
Deputy Director
Office of Superfund Programs
UNITED STATES ENVIRONMENTAL
PROTECTION AGENCY
75 Hawthorne Street
San Francisco, CA 94105

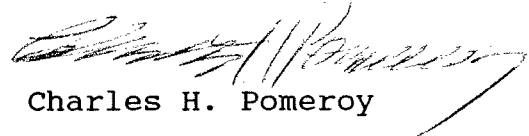
Re: PACIFIC STEEL TREATING COMPANY

Dear Mr. Clifford:

This letter confirms my telephone conversation with Marcia Preston of the EPA on Thursday, February 8, 1991, wherein she graciously granted an extension to Pacific Steel Treating Company until February 12, 1991 to submit its response to the EPA's Information Request. Enclosed please find that Response.

Very truly yours,

GROVEMAN & YOUNG


Charles H. Pomeroy

CHP:blf
Enclosures
cc: Erik Andersen

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PACIFIC STEEL TREATING Co.

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PRO ENVIRONMENTAL
MANAGEMENT, INC.

February 12, 1991

Mr. Jerry Clifford
Deputy Director
Office of Superfund Programs
UNITED STATES ENVIRONMENTAL
PROTECTION AGENCY, Region IX
75 Hawthorne Street
San Francisco, CA 94105

FEDERAL EXPRESS

Re: **FACILITY LOCATED AT 6829 FARMDALE AVENUE, NORTH
HOLLYWOOD, CALIFORNIA 91605**

Dear Mr. Clifford:

Enclosed please find the response for Pacific Steel Treating Company, Inc. as per your request, pursuant to § 104 of CERCLA (42 U.S.C. § 9604(e)) and § 3007 of RCRA (42 U.S.C. § 6927(a)).

INFORMATION RESPONSE

Objections to Instructions:

Pacific Steel Treating Company, Inc., (hereinafter referred to as "Respondent") objects to the instructions of the EPA inasmuch as they attempt to impose upon Respondent duties inconsistent with or beyond those set forth pursuant to, 42 U.S.C. §§ 6927 and 9604, as well as Federal Rules of Civil Procedure (FRCP). Respondent objects to Instruction number three, on its face as burdensome and unreasonable since the instructions appear to request that Respondent continuously supplement this information request which goes far beyond the requirements of statutory authority. Respondent further objects to instruction number three in that the EPA does not have statutory authority to request supplementary information not known or available to Respondent as of the date of submission of this response, should such information later become known or available to Respondent. Respondent shall supplement its response should such information cause its initial response to be incorrect, though correct when initially made pursuant to FRCP 26(e).

Objections to Definitions:

Respondent objects to the definitions of the EPA inasmuch as they attempt to extend terminology, meanings and statutory authority beyond that given pursuant to 42 U.S.C. §§ 6927 and 9604.

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Respondent specifically objects to definition number eight in that materials as defined pursuant to § 9604(e)(2) require information disclosure for those "materials which have been or are generated, treated, stored or disposed of." Such definition does not extend to the terms "transported to or otherwise handled at" as outlined in the definition provided in the information request. Furthermore, § 6927, which provides for information disclosure on transportation and handling of hazardous waste does not incorporate the term "materials" within that section.

RESPONSE

Without waiving the above objections, Respondent makes the following responses to the information requested below:

1. **LIST THE EPA RCRA IDENTIFICATION NUMBERS OF THE RESPONDENT, IF ANY.**

CAD044058865

2. **DESCRIBE THE NATURE AND DATES OF CURRENT OPERATIONS AT THE FACILITY.**

Respondent objects to the term "current operations" as ambiguous. Without waiving said objections Respondent responds:

A. 1954 - heat treating - changing the molecular structure of ferrous and nonferrous metals by application of either controlled heat or cold.

B. 1978 - inspection - detection of surface inclusions; nondestructive testing of metal through magnetic particle inspection.

3. **IDENTIFY THE CURRENT OWNER(S) OF THE FACILITY. STATE THE DATES DURING WHICH THE CURRENT OWNER OWNED, OPERATED, OR LEASED ANY PORTION OF THE FACILITY, AND PROVIDE COPIES OF ALL DOCUMENTS EVIDENCING OR RELATING TO SUCH OWNERSHIP, OPERATION, OR LEASE, INCLUDING BUT NOT LIMITED TO, PURCHASE AND SALE AGREEMENTS, DEEDS, AND LEASES.**

Current owner of the facility:

Else Bruun-Andersen Trust,
Niels Bruun-Andersen,
Administrator.

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A. Property leased to Pacific Steel Treating 1954. 6829 Farmdale was acquired in 1954 by Erik and Else Bruun-Andersen (both deceased); transferred to Erik and Else Bruun-Andersen Trust (in the early 1960's); Trust name was changed to Else Bruun-Andersen Trust upon demise of Erik Bruun-Andersen in 1968.

B. 6837 Farmdale acquired by Erik and Else Bruun-Andersen in 1958. Leased to "Ole' Burrhead" from 1962 to the mid-1970's. Respondent has a copy of a lease in effect from 1962 to 1972. Based on information and belief, Respondent leased 6837 Farmdale to Arrow Bending Company on an oral month to month agreement in the mid-1970's. Investigation is continuing.

Current lease with Brander Industries, Inc. of both addresses included as exhibit 3. After a diligent search, other prior leases between lessors and Brander Industries, Inc. were not located.

4. **PROVIDE A MAP OF THE FACILITY. DESCRIBE THE PHYSICAL CHARACTERISTICS OF THE FACILITY, INCLUDING BUT NOT LIMITED TO, THE FOLLOWING:**

- A. **SURFACE STRUCTURES (e.g., BUILDING, TANKS, ETC.);**
- B. **SUBSURFACE STRUCTURES (e.g., UNDERGROUND TANKS, SUMPS, ETC.);**
- C. **GROUNDWATER WELLS AND DRY WELLS, INCLUDING DRILLING LOGS;**
- D. **PAST AND PRESENT STORM WATER DRAINAGE SYSTEM, SANITARY SEWER SYSTEM, INCLUDING SEPTIC TANK(S) AND SUBSURFACE DISPOSAL FIELD(S);**
- E. **ANY AND ALL ADDITION, DEMOLITIONS, OR CHANGES OF ANY KIND TO PHYSICAL STRUCTURE ON, UNDER, OR ABOUT THE FACILITY, OR TO THE PROPERTY ITSELF (e.g., EXCAVATION WORK) AND STATE THE DATES ON WHICH SUCH CHANGES OCCURRED.**

A map of the facility is provided which incorporates present buildings and drainage systems. The existing facility was constructed in 1954. The office building was added in the 1970's.

Presently, no underground tanks exist at the facility. Two underground gasoline storage tanks were removed by Alexander R.

Ball and Healy Environmental on May 16, 1989. Closure was approved by the Los Angeles County Fire Department and the California Regional Water Quality Control Board.

5. **IDENTIFY ALL PRIOR OWNERS OF THE FACILITY. FOR EACH PRIOR OWNER FURTHER IDENTIFY:**
 - A. **THE DATES OF OWNERSHIP;**
 - B. **ALL EVIDENCE THAT HAZARDOUS MATERIALS WERE RELEASED OR THREATENED TO BE RELEASED AT THE FACILITY DURING THE PERIOD THAT THEY OWNED THE FACILITY.**

Respondent does not know who owned the property prior to acquisition by Erik and Else Bruun-Andersen in 1954; however, based on information and belief respondent believes the property was used as a dog kennel at 6829 Farmdale, and a lumber yard at 6837 Farmdale.

- a. Respondent has no knowledge of prior dates of ownership.
 - b. Respondent has no knowledge of materials used in operations of prior owners.
6. **IDENTIFY THE PRIOR OPERATORS AND LESSEES OF THE FACILITY. FOR EACH OPERATOR OR LESSEE, FURTHER IDENTIFY:**
 - A. **THE DATES OF THEIR OPERATIONS AT, OR LEASE OF , THE FACILITY;**
 - B. **THE NATURE OF THEIR OPERATIONS AT THE FACILITY;**
 - C. **ALL EVIDENCE THAT HAZARDOUS MATERIALS WERE RELEASED OR THREATENED TO BE RELEASED AT THE FACILITY DURING THE PERIOD IN WHICH THEY WERE OPERATING AT THE FACILITY.**

Property at 6837 Farmdale was leased to "Ole' Burrhead" and Arrow Bending Company.

- a1. Ole' Burrhead - Date of lease from 1962 to 1972.
(Provided in response no. 3.)

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- a2. Based on Respondent's information and belief, property located at 6837 Farmdale was leased to Arrow Bending Company on an oral month to month agreement in the mid-1970's. Investigation is continuing.
 - b1. Ole' Burrhead deburred metal parts as a service organization.
 - b2. Based on Respondent's information and belief, metal bending of parts occurred at 6837 Farmdale in the late 1970's.
 - c1. The only hazardous materials used by Ole' Burrhead to which Respondent has knowledge were solvents used for degreasing parts prior to deburring.
 - c2. Based on Respondent's information and belief, unknown chemicals may have been used.
7. **PROVIDE ALL EXISTING TECHNICAL OR ANALYTICAL INFORMATION ABOUT THE FACILITY, INCLUDING BUT NOT LIMITED TO, DATA AND DOCUMENTS RELATED TO SOIL, WATER (GROUND AND SURFACE), GEOLOGY, HYDROGEOLOGY, OR AIR QUALITY ON OR ABOUT THE FACILITY.**

The following reports are provided:

- 1. Alexander R. Ball Report dated May 29. 1989
- 2. Alexander R. Ball Report dated November 8, 1989.
- 3. Healy Environmental Inc. Report dated March 10, 1990.

A report is due from Thorne Environmental on recent investigations.

8. **ARE YOU OR YOUR CONSULTANTS PLANNING TO PERFORM ANY INVESTIGATIONS OF THE SOLID, WATER, (GROUND OR SURFACE), GEOLOGY, HYDROGEOLOGY OR AIR QUALITY ON OR ABOUT THE FACILITY? IF SO, IDENTIFY:**
- A. **THE NATURE AND SCOPE OF THESE INVESTIGATIONS;**
 - B. **THE CONTRACTORS OR OTHER PERSONS WILL UNDERTAKE THESE INVESTIGATIONS;**

- C. THE PURPOSE OF THE INVESTIGATION;
- D. THE DATES WHEN SUCH INVESTIGATIONS WILL TAKE PLACE AND BE COMPLETED;
- E. WHERE ON THE FACILITY WILL SUCH INVESTIGATIONS TAKE PLACE.

Yes. Current consultant, Park Environmental, is preparing a work plan to further assess and identify the extent of potential contamination on the site. The consultant's work is being reviewed by the California Regional Water Quality Control Board and has not yet been approved by the agency. Upon the agency's approval the consultant shall proceed.

9. DID YOU ACQUIRE THE FACILITY AFTER THE DISPOSAL OR PLACEMENT OF THE HAZARDOUS SUBSTANCES ON, IN OR AT THE FACILITY? DESCRIBE ALL OF THE FACTS IN WHICH YOU BASE THE ANSWER TO THIS QUESTION.

Respondent objects to the term "acquire" as being ambiguous and irrelevant since Respondent has never acquired the facility. Without waiving said objection, Respondent has no knowledge of disposal or placement of hazardous substances prior to the acquisition of the facility.

10. AT THE TIME YOU ACQUIRED THE FACILITY, DID YOU KNOW OR HAVE REASON TO KNOW THAT ANY HAZARDOUS SUBSTANCE WAS DISPOSED OF ON, IN, OR AT THE FACILITY? DESCRIBE ALL INVESTIGATIONS OF THE FACILITY THAT YOU TOOK PRIOR TO ACQUIRING THE FACILITY, AND ALL OF THE FACTS ON WHICH YOU BASE THE ANSWER TO THIS QUESTION.

Respondent objects to the term "acquire" as being ambiguous and irrelevant since Respondent has never acquired the facility. Without waiving said objection, Respondent has no knowledge of disposal or placement of hazardous substances prior to the acquisition of the facility.

11. DID YOU EVER TRANSPORT TO THE FACILITY OR USE, PURCHASE, GENERATE, STORE, TREAT, DISPOSE, OR OTHERWISE HANDLE AT THE FACILITY ANY MATERIALS, EITHER HAZARDOUS OR NONHAZARDOUS? IF THE ANSWER TO THIS QUESTION IS EVERYTHING BUT AN UNQUALIFIED "NO", IDENTIFY:
- A. IN GENERAL TERMS, THE NATURE AND QUANTITY OF THE NONHAZARDOUS MATERIALS TRANSPORTED, USED, PURCHASED, GENERATED, STORED, TREATED, DISPOSED, OR OTHERWISE HANDLED;
 - B. THE COMMON CHEMICAL NAME, SPECIFIC CHEMICAL NAME, CHEMICAL ABSTRACT SERVICE (CAS) NUMBER, CHEMICAL COMPOSITION, CHARACTERISTICS, AND PHYSICAL STATE (e.g., SOLID, LIQUID, GAS) OF EACH HAZARDOUS MATERIAL SO TRANSPORTED, USED, PURCHASED, GENERATED, STORED, TREATED, DISPOSED, OR OTHERWISE HANDLED;
 - C. THE PERSON WHO SUPPLIED YOU WITH EACH SUCH HAZARDOUS MATERIAL OR HOW EACH SUCH HAZARDOUS MATERIAL WAS GENERATED BY YOU;
 - D. HOW EACH SUCH HAZARDOUS MATERIAL WAS TRANSPORTED, USED, PURCHASED, STORED, TREATED, DISPOSED, OR OTHERWISE HANDLED BY YOU;
 - E. WHEN EACH SUCH HAZARDOUS MATERIAL WAS TRANSPORTED, USED, PURCHASED, GENERATED, STORED, TREATED, DISPOSED OR OTHERWISE HANDLED BY YOU;
 - F. WHERE EACH SUCH HAZARDOUS MATERIAL WAS USED, PURCHASED, GENERATED, STORED, TREATED, DISPOSED, OR OTHERWISE HANDLED BY YOU, DESCRIBING THE LOCATION(S) AND PROVIDING A MAP OR DIAGRAM OF SUCH LOCATION(S). LOCATION INFORMATION SHOULD INCLUDE, BUT IS NOT LIMITED TO, INFORMATION PERTAINING TO TANKS, PONDS, TREATMENT FACILITIES, AND OTHER UNITS WHICH WERE HISTORICALLY USED TO GENERATE, STORE, TREAT OR DISPOSE OF HAZARDOUS MATERIALS, BUT WHICH MAY NO LONGER EXIST.

- G. THE PERSON WHO TRANSPORTED AND/OR DISPOSED OF EACH SUCH HAZARDOUS MATERIAL. IF DISPOSAL OFF OF THE FACILITY OCCURRED, PROVIDE A DETAILED DESCRIPTION, INCLUDING COPIES OF THE MANIFESTS, AND IDENTIFY THE LOCATION WHERE THE HAZARDOUS MATERIAL WAS TRANSPORTED.
- H. THE ANNUAL QUANTITY OF EACH SUCH HAZARDOUS MATERIAL USED, PURCHASED, GENERATED, STORED, TREATED, TRANSPORTED, DISPOSED, OR OTHERWISE HANDLED BY YOU, REPORTED IN GALLONS FOR LIQUIDS AND POUNDS FOR SOLIDS.

Respondent does not maintain lists of nonhazardous materials.

Respondent objects to this information request as unduly overburdensome. Respondent further objects to this information request as being beyond the scope of statutory authority. Without waiving said objections, Respondent provides a list of hazardous materials currently used at the facility. See Exhibit 11. Respondent does not transport, treat or dispose of hazardous chemicals on-site or off-site.

Respondent also provides the name of Rho-Chem as the person who transports the hazardous material, perchloroethylene, to and from the facility. Rho-Chem is also the supplier of perchloroethylene and receives used perchloroethylene from Respondent for purposes of recycling. Hazardous materials at the facility are either used in production processes, recycled or are discharged pursuant to applicable permits issued by local, state and federal authorizing agencies. See exhibit 11.

Rho-Chem
425 Isis Avenue
Ingelwood, CA 90301
(213) 776-6233

Past activities related to hazardous materials located in, on or at the facility are under investigation. Respondent reserves the right to supplement this response should new information be discovered.

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12. IDENTIFY ALL LEAKS, SPILLS, OR RELEASES OR THREATS OR RELEASES OF ANY KIND INTO THE ENVIRONMENT OF ANY HAZARDOUS MATERIALS THAT HAVE OCCURRED OR MAY OCCUR AT OR FROM THE FACILITY. IN ADDITION, IDENTIFY:

One accidental spill has occurred at the facility.

A. WHEN SUCH RELEASES OCCURRED OR MAY OCCUR;

August 5, 1975, at 2:00 a.m.

B. HOW THE RELEASES OCCUR OR MAY OCCUR;

A pipe was accidentally broken on an above ground perchloroethylene tank by a forklift that slipped on an oil spot.

C. WHAT HAZARDOUS MATERIALS WERE RELEASED OR MAY BE RELEASED;

Perchloroethylene

D. WHAT AMOUNT OF EACH SUCH HAZARDOUS MATERIAL WAS SO RELEASED;

Approximately 200 gallons

E. WHERE SUCH RELEASES OCCURRED OR MAY OCCUR, DESCRIBING THE LOCATION(S) AND PROVIDING A MAP OR DIAGRAM OF SUCH LOCATION(S);

Map is provided pursuant to response no. 4. The spill area is covered by asphalt and concrete.

F. ANY AND ALL ACTIVITIES UNDERTAKEN IN RESPONSE TO EACH SUCH RELEASE OR THREATENED RELEASE;

On duty employees contained the spill and pushed it down the nearby floor drain.

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- G. ANY AND ALL INVESTIGATIONS OF THE CIRCUMSTANCES, NATURE, EXTENT, OR LOCATION OF EACH SUCH RELEASE OR THREATENED RELEASE, INCLUDING THE RESULTS OF ANY SOIL, WATER, (GROUND AND SURFACE), OR AIR TESTING THAT WAS UNDERTAKEN;

No investigation was conducted at the time of the release. Current environmental investigation is ongoing pursuant to response no. 8.

- H. WHETHER ANY REPORT(S) OF ANY SUCH RELEASE(S) WAS (WERE) MADE TO ANY PUBLIC AGENCY, AND THE CONTENT OF THAT (THOSE) REPORT(S);

No report was required by state or federal law at the time of the release.

- I. ALL PERSONS WITH INFORMATION RELATING TO SUB-PARTS A. THROUGH H. OF THIS QUESTIONS.

Persons with information relating to sub-parts of A through H of this question are:

Lou Fruchey - Pacific Steel Treating

Bart Hackley - Pacific Steel Treating

Glenn Calvin - Retired from Pacific Steel Treating

13. IF ANY RELEASE OR THREATENED RELEASE IDENTIFIED IN RESPONSE TO QUESTION 12, ABOVE, OCCURRED INTO ANY SUBSURFACE DISPOSAL SYSTEM, FLOOR DRAIN, SUMP, OR DRY WELL INSIDE OR UNDER ANY BUILDINGS LOCATED ON THE FACILITY FURTHER IDENTIFY:

- A. PRECISELY WHERE THE DISPOSAL SYSTEM, FLOOR DRAIN, SUMP, OR DRY WELL IS AND WAS LOCATED;

Two drain lines may have been involved. Map provided as part of responses nos. 4 and 12E.

B. WHEN THE DISPOSAL SYSTEM, FLOOR DRAIN, SUMP, OR DRY WELL WAS INSTALLED;

Floor drains were installed in 1954.

C. WHETHER THE DISPOSAL SYSTEM, FLOOR DRAIN, SUMP, OR DRY WELL WAS CONNECTED TO PIPES;

Floor drains are connected by 3 inch pipe to the clarifier.

D. WHERE SUCH PIPES ARE OR WERE LOCATED, DESCRIBING THE LOCATION(S) AND PROVIDING A MAP OR DIAGRAM OF SUCH LOCATION(S);

Provided

E. WHEN SUCH PIPES WERE INSTALLED; 1954

F. HOW AND WHEN SUCH PIPES WERE REPLACED, REPAIRED, OR OTHERWISE CHANGED.

The clarifier at 6829 Farmdale was pumped and checked for cracks in 1989. No visible cracks in the cement were observed.

- 14. IS THE FACILITY CURRENTLY CONNECTED TO A SEWER LINE? IF SO, IDENTIFY THE SEWAGE SYSTEM, DATE OF CONNECTION, AND TYPE OF WASTES DISCHARGED. IF YOU ARE OR AT SOME TIME OPERATED THE FACILITY WITHOUT A SEWER LINE CONNECTION, IDENTIFY THE METHOD OF WASTE DISPOSAL THAT YOU USE OR DID USE. SPECIFICALLY, HAVE YOU OR ARE YOU USING LEACH FIELD(S), SEPTIC TANK(S), OR ANY OTHER METHOD OF DISPOSAL AT THE FACILITY.**

Sewer line is located at the front of the facility on Farmdale as shown previously by the provided map (Response nos. 4, 12E and 13). No hazardous wastes are discharged. The facility has been connected to a sewer system since 1954.

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15. **DESCRIBE ANY ACTS OR OMISSIONS OF ANY PERSONS, OTHER THAN YOUR EMPLOYEES, AGENTS, OR THOSE PERSONS WITH WHOM YOU HAD A CONTRACTUAL RELATIONSHIP, THAT MAY HAVE CAUSED THE RELEASE OR THREAT OF RELEASE OF HAZARDOUS SUBSTANCES AT THE FACILITY AND DAMAGES RELATING THEREFROM AND IDENTIFY SUCH PERSONS. IN ADDITION:**
 - A. **DESCRIBE ALL PRECAUTIONS THAT YOU TOOK AGAINST FORESEEABLE ACTS OR OMISSIONS OF ANY SUCH THIRD PARTIES, AND THE CONSEQUENCE THAT COULD FORESEEABLE RESULT FROM SUCH ACTS OR OMISSIONS;**
 - B. **DESCRIBE THE CARE YOU EXERCISED WITH RESPECT TO THE HAZARDOUS SUBSTANCES FOUND AT THE FACILITY.**

Ole' Burrhead operated on a portion of the facility located at 6837 Farmdale from 1962 until the mid-1970's. Arrow Bending Company leased the same portion of the facility in the mid-1970's. Respondent is currently investigating potential releases of hazardous substances by these third parties.

16. **IDENTIFY ALL LIABILITY INSURANCE POLICIES HELD BY RESPONDENT FROM THE TIME RESPONDENT BEGAN OPERATIONS AT, ASSUMED OWNERSHIP OF, OR BEGAN LEASING (WHICHEVER OCCURRED EARLIER), THE FACILITY UNTIL THE PRESENT. IN IDENTIFYING SUCH POLICIES, STATE:**

Respondent submits all available information on insurance coverage in Exhibit 16. Details accumulated by Bart Hackley, Secretary-Treasurer and Controller. Exhibit prepared by Hill, Wynne, Troop & Meisinger, Attorneys at Law.

- A. **THE NAME AND ADDRESS OF EACH INSURER AND OF THE INSURED;**

See Exhibit 16.

- B. **THE AMOUNT OF COVERAGE UNDER EACH POLICY;**

See Exhibit 16

C. THE COMMENCEMENT AND EXPIRATION DATES FOR EACH POLICY;

See Exhibit 16

D. WHETHER OR NOT THE POLICY CONTAINS (OR CONTAINED) A "POLLUTION EXCLUSION" CLAUSE;

To the best of respondents knowledge all policies contained pollution exclusions.

E. WHETHER OR NOT THE POLICY COVERS (OR COVERED) SUDDEN, NON-SUDDEN, OR BOTH TYPES OF ACCIDENTS.

To the best of respondents knowledge all policies up to early 1980's would cover any pollution caused by sudden and accidental releases.

IN LIEU OF PROVIDING THE INFORMATION REQUESTED IN SUB-PARTS A. THROUGH E. OF THIS QUESTION, YOU MAY SUBMIT COMPLETE COPIES OF ALL INSURANCE POLICIES THAT MAY COVER THE RELEASE OR THREATENED RELEASE OF HAZARDOUS MATERIALS.

17.A PROVIDE COPIES OF ALL INCOME TAX RETURNS SENT TO THE FEDERAL INTERNAL REVENUE SERVICE IN THE LAST FIVE YEARS.

17 a. Copies of Federal Income Tax returns prepared by Hackley Ormsby, CPA's from books and records of the company without audit, for the below listed fiscal years:

Exhibit 17(a) (A) 9/30/89
Exhibit 17(a) (B) 9/30/88
Exhibit 17(a) (C) 9/30/87
Exhibit 17(a) (D) 9/30/86
Exhibit 17(a) (E) 9/30/85

Tax returns for the fiscal year ending 9/30/90 is presently on extension and being prepared.

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17.B PROVIDE ALL FINANCIAL STATEMENTS FOR THE PAST FIVE FISCAL YEARS, INCLUDING, BUT NOT LIMITED TO, THOSE FILED WITH THE FEDERAL AND STATE INTERNAL REVENUE SERVICE AND SECURITIES AND EXCHANGE COMMISSION.

Respondent submits its annual financial statements, prepared for the company by the Secretary-Treasurer and Controller, Bart Hackley, for the below listed fiscal years:

Exhibit 17(b)(A) 9/30/90
Exhibit 17(b)(B) 9/30/89
Exhibit 17(b)(C) 9/30/88
Exhibit 17(b)(D) 9/30/87
Exhibit 17(b)(E) 9/30/86

18. IDENTIFY ALL OF RESPONDENT'S CURRENT ASSETS AND LIABILITIES AND THE PERSON(S) WHO CURRENTLY OWN OR ARE RESPONSIBLE FOR SUCH ASSETS AND LIABILITIES.

Respondent's current assets and liabilities are allowed by the corporation and the officers of the corporation have the administrative responsibilities of these current assets and liabilities.

Current Assets 9/30/90

Cash in Bank	\$272,850
First Interstate Bank	
4605 Lankershim Boulevard	
North Hollywood, CA 91402	
Trade Accounts Receivable	\$618,345
Other Accounts Receivable	\$9,053

Current Liabilities 9/30/90

Trade Accounts Payable	\$131,993
Other Accounts Payable	\$1,437
Taxes and Licenses	\$3,293
Accrued Payroll and Bonuses	\$103,729
Other Accrued Liability	\$10,527

19. IDENTIFY ALL SUBSIDIARIES AND PARENT CORPORATIONS OF RESPONDENT.

Respondent corporation owns sixty percent (60%) of the issued and outstanding common stock of Magnetic and Penetrant Services Co., Inc., (a Washington Corporation). 309 South Cloverdale Street, Seattle, Washington, 98108. No other subsidiary exists.

Brander Industries, Inc., presently owns 70.7% of the issued and outstanding common stock of the respondent corporation. No other parent corporation exists.

20. PROVIDE A COPY OF THE MOST CURRENT ARTICLES OF INCORPORATION AND BY-LAWS OF RESPONDENT.

See Exhibit 20(A) Articles of Incorporation
See Exhibit 20(B) By-Laws

21. IDENTIFY THE MANAGERS AND MAJORITY SHAREHOLDERS OF RESPONDENT AND THE NATURE OF THEIR MANAGEMENT DUTIES OR AMOUNT OF SHARES HELD, RESPECTIVELY.

<u>Shareholder and/or Manager</u>	<u>Shares Owned</u>	<u>Percentages</u>	<u>Title</u>
Brander Indust.	FX-6 Personal Privacy		None
Lucian C. Fruchey			President
N. Bruun-Andersen			Vice President
Steven Allensworth			V.P. Production
Bart Hackley			Sec.-Treasurer
			Eff. 12/1/90
Pacific Metal Stamping, Inc.			None

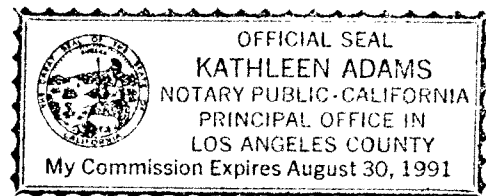
AFFIDAVIT

A diligent record search concluding with the responses as provided has been completed. There has been a diligent interview of present and former employees, where available, who may have knowledge of the information requested. Pursuant to, and in compliance with, Title 42 U.S.C. §§ 6927(a) and 9604(e) all available information responsive to the Information Request has been forwarded to the EPA.

Dated: February 12, 1991

Signed: *[Signature]*

Title: Sec. / Treas.



Kathleen Adams
02-12-91

LEASE

THIS LEASE, executed in triplicate at Los Angeles County, California, effective on the 1st day of July, 1977, by and between ELSE BRUUN-ANDERSEN, an individual and ELSE BRUUN-ANDERSEN, Trustee under Declaration of Trust dated October 9, 1967, hereinafter referred to as "LESSOR", and BRANDER INDUSTRIES, INC., a California corporation, hereinafter referred to as "LESSEE".

WITNESSETH

I

PREMISES LEASED

Lessor hereby leased to Lessee, and Lessee hires from Lessor, those certain premises situated in the City of Los Angeles, County of Los Angeles, State of California, and more particularly described as the improved property located at 6829 Farmdale Avenue, 6837 Farmdale Avenue, 11489 and 11491 Vanowen Street, North Hollywood, California, together with all improvements thereon and appurtenances thereunto belonging.

II

TERM AND RENTAL

A. Term

The term of this Lease shall be for five (5) years, commencing on the 1st day of July, 1977, and ending on the 30th day of June, 1982.

B. Monthly Rental

The rental for said premises which Lessee agrees to pay to Lessor without deduction or offset, prior notice or demand, at such places as may be designated from time to time by Lessor, shall be for the first thirty (30) months of the term of this Lease Three Thousand Six Hundred Dollars (\$3,600.00) per month, payable in advance of the first day of each and every

calendar month commencing on the 1st day of July, 1977, and ending on the 31st day of December, 1979. The rental rate for the next thirty (30) months of the term of this Lease, and thereafter for each two and one-half ($2\frac{1}{2}$) year renewed terms (should Lessee exercise the options to renew the Lease as provided in Paragraph III hereof) shall be increased by the lesser of $12\frac{1}{2}\%$ (twelve and one-half percent) or upon the increase in the "Consumer Price Index" as hereinafter defined. The monthly rental for each such two and one-half ($2\frac{1}{2}$) year term shall be increased or decreased in proportion to whatever increase or decrease is shown by the Los Angeles-Long Beach Area Consumer Price Index, published monthly by the Bureau of Labor Statistics, Department of Labor, United States Government, for the first month of each two and one-half ($2\frac{1}{2}$) year term as compared with the Consumer Price Index at June 30, 1977, which was 179.5, but in no event is the increase to exceed $12\frac{1}{2}\%$ (twelve and one-half percent).

In the event that at any time during the term of this Lease the Department of Labor discontinues the publication of said Consumer Price Index, or adopts a different base for the index, then the parties hereto shall agree upon a substitute index, or means of economic comparison, whether derived from governmental or private source. The figure thus arrived at shall constitute and be substituted for the monthly rental figure previously being paid per month from and after the time of said adjustment, and until the termination of this lease and said adjusted monthly rental figure shall be in full force and effect and binding upon the parties to this Lease. In no event however shall the monthly rental under this Lease at any time be less than Three Thousand Six Hundred Dollars (\$3,600.00) per month.

C. Lessee to Pay Taxes

In addition thereto, Lessee agrees to pay all taxes levied upon or assessed against said property or any part thereof including any increases in said taxes imposed by reason of improvements or of alterations to the leased premises or otherwise. Lessee agrees to pay promptly said taxes when due and to hold Lessor free and harmless from any and all obligations, penalties or other liabilities in connection with taxes upon said property.

III

LESSEE'S OPTION TO RENEW LEASE

Lessee, at its option, shall be entitled to two (2) successive extensions of this Lease for an additional term of five (5) years each, for the same rental and upon the same terms and conditions as are set forth in this Lease. Said options shall be exercised by giving written notice thereof to the Lessor in the manner provided in Paragraph XXI hereof, at least ninety (90) days before the expiration of the term of this Lease, or the expiration of the first extended term of this Lease, as the case may be.

IV

MAINTENANCE, REPAIRS AND ALTERATIONS

Lessee agrees at its sole cost and expense to maintain the leased premises in good condition and repair and to make all reasonable necessary repairs thereto. It is agreed that Lessee may install trade fixtures, shelving and temporary partitions in conformance with all laws and ordinances applicable thereto, and Lessee shall have the right to remove same at any time before the end of the Lease; provided that Lessee shall repair any damage to the premises caused by such removal so as to place the premises in as

good condition as they were prior to installation, reasonable wear and tear excepted. Any pits and/or service trenches must be filled and capped at floor level with a minimum of 3½" concrete.

V

ASSIGNMENT AND SUBLETTING

Lessee shall not assign, mortgage or pledge this Lease, or any interests therein without the prior written consent of the Lessor. Lessee may, however, at its discretion and responsibility, sublet the premises or any part thereof, or any right or privilege appurtenant thereto, and permit other persons to occupy or use the premises, or any portion thereof, without first obtaining the consent of Lessor. Any such subletting will run concurrent with this Lease and all sub-leases will include terms and conditions imposing on such sublessees similar duties and obligations to those contained in this Lease. This Lease shall not, nor shall any interest therein, be assignable, as to the interest of Lessee, by operation of law without the written consent of Lessor. Lessor's consent to any such assignments, mortgage or pledge, or any subletting, shall not relieve Lessee from any obligation under this Lease.

VI

WASTE

Lessee shall not commit, or suffer to be committed, any waste upon said premises, or any nuisance, or other act or thing which may disturb the quiet enjoyment of this property by persons legally entitled to use or occupy said property.

VII

COMPLIANCE WITH LAWS

Lessee shall, at his sole cost, comply with all of the requirements of all Municipal, State and Federal authorities now in force,

or which may hereafter be in force, pertaining to the use of said premises, and shall faithfully observe in said use all Municipal ordinances and State and Federal statutes now in force or which may hereafter be in force. The judgment of any Court or competent jurisdiction, or the admission of Lessee in any action or proceeding against Lessee, whether Lessor be a party thereto or not, that Lessee has violated any such ordinance or statute in said use, shall be conclusive of that fact as between Lessor and Lessee.

Lessee shall have the right to contest by appropriate legal proceedings, without cost or expense to Lessor, the validity of any law, ordinance, or regulation of the nature herein referred to, if the terms of such law, ordinance, or regulation compliance therewith may be legally held in abeyance without subjecting Lessor to any liability of whatsoever nature for the failure so to comply therewith, in which event compliance therewith may be postponed until the final determination of any such proceeding. Lessee, upon commencing such contest, shall furnish to Lessor a document guaranteeing that Lessor and the Lessor's interest in the Leased Land shall be saved harmless from any penalty, damage, charge or claim resulting from such contest.

VIII

UTILITIES

Lessee shall pay when due, all water, gas, heat, light, power, telephone service and all other services and utilities supplied to or to be supplied to said premises.

IX

LESSOR'S RIGHT OF ENTRY

Lessee shall permit Lessor and his agents to enter into and upon said premises at all reasonable times for the purpose of

inspecting the same, or for the purpose of posting notices of non-liability for alterations, additions, or repairs or for the purpose of placing upon the property in which the said premises are located any usual or ordinary "for sale" signs, without any rebate of rent and without any liability to Lessee for any loss of occupation or quiet enjoyment of the premises thereby occasioned; and shall permit Lessor, at any time within ninety (90) days prior to the expiration of this Lease, to place upon said premises any usual or ordinary "to let" or "to lease" signs, providing that Lessee has not exercised its options to renew this Lease as provided in Paragraph III above.

X

INSURANCE

A. Public Liability and Property Damage Insurance

Lessee shall, throughout the entire period of occupancy of the subject premises by Lessee, obtain, pay the premiums for and maintain in full force and effect one or more insurance policies indemnifying the Lessor as well as the Lessee, from any and all judgments, claims, damages, or expense whatsoever resulting from personal injury, death, property damage or otherwise, arising or occurring upon or in connection with the demised premises, or the use, misuse or abuse thereof by Lessee and/or any agent, servants, employee, licensee, invitee, subtenant, assignee or guest of Lessee, or in connection with the negligence of Lessee, its agents, servants and employees, or that of its sub-tenants, assignees and/or their respective agents, servants and employees.

Said policy or policies shall be written by one or more insurance companies qualified and authorized to write such in-

surance in the County of Los Angeles, State of California, and shall accord coverage and have limits not less than Five Hundred Thousand Dollars (\$500,000.00) for injuries to and/or deaths of one or more persons in any one accident or event, and One Hundred Thousand Dollars (\$100,000.00) for damage to and/or loss of property resulting from one accident or event. Said policy or policies shall contain a cross-liability endorsement naming Lessor as party insured thereby and shall also contain a provision that written notice of cancellation or of any material change in said policy or policies shall be delivered to Lessor at least Thirty (30) days in advance of the effective date thereof. Lessor shall be provided with a fully conformed copy of such policy or policies.

B. Fire Insurance

Lessee shall obtain, pay the premium for and maintain in full force and effect during the entire term of this Lease, one or more policies of fire insurance, with extended coverage endorsement, or its equivalent, insuring for Lessor's and Lessee's account and benefit, all of the demised premises in the amount of Five Hundred Thousand Dollars (\$500,000.00).

Lessee shall obtain, pay the premiums for and maintain in full force throughout the entire period of occupancy of the demised premises by Lessee or its assignees and sub-tenants one or more fire and extended coverage insurance policies covering leasehold improvements, fixtures, furnishings and merchandise located upon the demised premises. Lessee shall obtain and furnish Lessor with certificates of all such insurance. Said policies shall contain a provision that written notice of cancellation or of any material change in said policy

or policies shall be delivered to Lessor at least Thirty (30) days in advance of the effective date thereof. Upon the exercise of the options to extend this Lease as set forth in Paragraph III above, the amount of said coverage shall be increased in proportion to the increase in the reasonable value of the building and improvements at the time said option is exercised.

XI

MECHANIC'S LIENS

1. Lessee shall not suffer or permit to be enforced against the Leased Land, or any part thereof, any mechanic's, materialman's contractor's, or subcontractor's liens arising from or any claim for damage growing out of the work or any construction, repair, restoration, replacement, or improvement, or any other claim of demand howsoever the same may arise, but Lessee shall pay or cause to be paid all of such liens, claims, or demands before any action is brought to enforce the same against the Land; and Lessee agrees to indemnify and hold Lessor and said Land free and harmless from any and all liability for any and all such liens, claims, and demands, together with reasonable attorney's fees and all costs and expenses in connection therewith.

2. If Lessee shall in good faith contest the validity of any such lien, claim or demand, the Lessee shall, at its expense, defend itself and Lessor against the same and shall pay and satisfy any adverse judgment that may be rendered thereon before the enforcement thereof against Lessor or the Leased Land, upon the condition that if Lessor shall require, Lessee shall furnish to Lessor a surety bond satisfactory to Lessor in an amount equal to such contested lien, claim, or demand indemnifying Lessor against

liability for the same, and holding the Leased Land free from the effect of such lien or claim or if Lessor shall request, Lessee shall procure and record a bond freeing the Leased Land from the effect of such lien or claim or action thereon.

3. If Lessee fails to discharge such lien or furnish a bond against the foreclosure thereof as provided by the statutes of the State of California, Lessor may, but is not obligated, to discharge the same or take such other action as Lessor deems necessary to prevent a judgment of foreclosure upon said lien from being executed against the property, and all costs and expense, including reasonable attorney's fees incurred by Lessor, shall be repaid by Lessee upon demand, and if unpaid may be treated as additional rent.

4. Nothing in this Lease shall be deemed or construed in any way as constituting the consent or request of Lessor, expressed or implied, by inference or otherwise, to any contractor, subcontractor, laborer, or materialman for the performance of any labor or the furnishing of any materials for any specific improvement, alteration, or repair of or to the Leased Land, and buildings or improvements thereof, or any part thereof. Lessor shall have the right at all reasonable times to post and keep posted on the Leased Land such notices of nonresponsibility as Lessor may deem necessary for the protection of Lessor and the fee of the Leased Land from mechanic's and materialman's liens.

XIII

DEFAULTS

The occurrence of any of the following shall constitute a material default breach of this Lease:

- A. Vacation or abandonment of the premises by Lessee;
- B. A failure by Lessee to pay the rent, or to make any other payment required to be made by Lessee hereunder, where such failure continues to Fifteen (15) days after written notice thereof by Lessor to Lessee;
- C. A failure by Lessee to observe or perform any other provision of this Lease to be observed or performed by Lessee, where such failure continues for Thirty (30) days after written notice thereof by Lessor to Lessee; provided, however, that if the nature of such default is such that the same cannot reasonably be cured within such Thirty (30) day period, Lessee shall not be deemed to be in default if Lessee shall within such period commence such chore and thereafter diligently prosecute the same to completion;
- D. The making by Lessee of any general assignment for the benefit of creditors; the filing by or against Lessee of a petition for reorganization or arrangement under any law relating to bankruptcy (unless, in the case of a petition filed against Lessee, the same is dismissed within Sixty (60) days of the date of filing said petition, or such later date as is set by the Court for hearing and decision on said petition).
- E. The appointment of a Trustee or receiver to take possession of substantially all of Lessee's assets located at the premises or of Lessee's interest in this Lease, where possession is not restored to Lessee within Thirty (30) days; or the attachment, execution or other judicial seizure of substantially all of Lessee's assets located at the premises or of Lessee's interest in this Lease where such seizure is not discharged within Thirty (30) days.

XIV

REMEDIES OF LESSOR

In the event of any such material default or breach by Lessee, Lessor may at time thereafter, at Lessor's option and without limiting the Lessor in the exercise of any other right or remedy which Lessor may have by reason of such default or breach, with or without notice or demand:

- A. Re-enter the premises, with or without process of law and take possession of the same, and of all equipment and fixtures of Lessee therein, and expel and remove Lessee and all other parties occupying the premises, and, without terminating this Lease, at any time, and from time to time, re-let the premises or any part thereof for the account of Lessee, for such term, upon such conditions and at such rental as may be reasonable under the circumstances then prevailing. In such re-letting and applying against any amounts due from Lessee hereinafter, (including, without limitation, such expenses as Lessor may have incurred in recovering possession of the premises placing the same in good order and condition, repairing the same for re-letting and all other expenses, commissions and charges, including reasonable attorney's fees, which may have been paid or incurred in connection with such repossession and re-letting). Lessor may execute any lease made pursuant hereto in Lessor's name or in the name of Lessee, and the tenant thereunder shall be under no obligation to see to the application by Lessor of any rent thereunder. Whether or not the premises are re-let, Lessee shall pay Lessor, all amounts required to be paid by the Lessee up to the date of Lessor's re-entry and thereafter Lessee shall pay Lessor until the end of the term hereof, the amount of all rent and other charges required to

be paid by Lessee hereunder, less the proceeds of such re-letting during the term hereof, if any, after payment of Lessor's expense as provided above. Such payment by Lessee shall be due at such times as are provided elsewhere in this Lease, and Lessor need not wait until the termination of this Lease to recover them by legal action or otherwise. Lessor shall not by any re-entry or other act be deemed to have terminated this Lease or the liability of Lessee for the total rent hereunder unless Lessor shall give Lessee written notices of Lessor's election to terminate this Lease.

- B. Give written notice to Lessee of Lessor's election to terminate this Lease, re-enter the premises with or without process of law and take possession of the same and of all equipment and fixtures therein, and expel or remove Lessee and all other parties occupying the premises, using such force as may be reasonably necessary to do so, without being liable to any prosecution for said re-entry or for the use of such force. In the event Lessor shall thereupon be entitled to recover from Lessee the worth, at the time of such termination, of the excess, if any, of the rent and other charges required to be paid by Lessee hereunder for the balance of the term hereof (if this Lease had not been so terminated) over the then reasonable value of the premises for the same period. Whenever Lessor shall re-enter the premises as provided herein, Lessor may remove any property of Lessee from the premises and store same elsewhere for the account, and at the expense and risk, of Lessee, and if Lessee shall fail to pay the cost of storing any such property after it has been stored for a

period of Ninety (90) days or more, Lessor may sell any or all of such property at public or private sales, in such manner and in such times and places as Lessor, in its sole discretion, may deem proper, without notice to or demand upon Lessee, for the payment of any part of such charges or the removal of any such property, and shall apply to proceeds of such sale:

first, to the cost and expenses of such sale, including reasonable attorney's fees actually incurred; second, to the payment of the cost of or charges for storing any such property; third, to the payment of any other sums of money which may then or thereafter be due to Lessor from Lessee under any of the terms hereof; and fourth, the balance, if any, to Lessee.

Lessee hereby waives all claims for damages that may be caused by Lessor's re-entering and taking possession of the premises or removing and storing the property of Lessee as herein provided, and will save Lessor harmless from loss, cost or damages occasioned Lessor thereby, and no such re-entry shall be considered or construed to be a forcible entry.

XV

SURRENDER OR MUTUAL CANCELLATION OF LEASE

The voluntary or other surrender of this Lease by Lessee, or a mutual cancellation thereof, shall not effect the sub-leases or sub-tenancies and Lessor must honor the terms and conditions of such sub-lease or sub-tenancy.

XVI

COSTS AND ATTORNEYS' FEES

In the event either Lessor or Lessee shall bring an action or proceeding for damages for an alleged breach of any provision of this Lease, to recover rents or other sums due hereunder, to enforce, protect or establish any right or remedy of either party,

the prevailing party shall be entitled to recover as a part of such action or proceedings reasonable attorney's fees and Court costs.

XVII

WAIVERS BY LESSOR

The waiver by Lessor of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or any subsequent breach of the same or any other term, covenant or condition herein contained.

XVIII

LESSOR'S AGREEMENT NOT TO SELL PREMISES TO COMPETITOR OF LESSEE

During the term of this Lease, or any extension thereof, and provided that Lessee is not in default under the terms and provisions of this Lease, Lessor agrees that it shall not knowingly sell this property to any person, firm or corporation which, at the time of said sale, directly or indirectly owns, manages, operates, joins, controls or participates in or is connected as a principal contractor, partner or otherwise with any competitor of Lessee in the fields of metal stampings, heat treating and brazing.

XIX

LESSEE'S RIGHT TO FIRST REFUSAL REGARDING SALES LEASED PROPERTY

During the term of this Lease, or any extensions thereof, and provided that Lessee is not then in default under the terms and provisions of this Lease, Lessor shall be subject to the restrictions and options hereinafter in this paragraph set forth:

In the event Lessor desires to sell the Leased property or any portion thereof, the Lessee shall have the right of first refusal to purchase said real property. Such right of first refusal, and any purchase pursuant thereto shall be accorded, and in the event of exercise of the right, shall be implemented in the following manner:

A. Lessor shall give written notice to Lessee of such intended sale specifying the name of the proposed purchaser or purchasers, the description of the real property intended to be sold, the price of the sale, and the terms of intended sale, if other than cash, and such notice is to be signed by the proposed purchaser, acknowledging the accuracy of the information contained therein; and Lessor shall further accompany this written notice with evidence of receipt of ten per cent (10%) of the sales price representing earnest money paid by the proposed buyer.

B. Within sixty (60) days from the time Lessee shall have received such notices from Lessor, Lessee shall have the right to purchase said real property for the price, and on the same terms and conditions set forth in the proposed Notice of Sale by Lessor to Lessee. This option must be exercised in writing in the manner provided in Paragraph XX of this Lease. In the event Lessee fails to exercise this option, Lessor may sell said real property to the proposed purchaser or purchasers specified in her notice to Lessee for the price and on the terms, if other than cash, specified in the notice from Lessor to Lessee.

XX

NOTICES

Any option which may be exercised and any notice which is required or may be given under any of the provisions of this Lease shall, in each instance, be the subject of a writing which shall either be personally delivered or transmitted by registered or certified mail, postage pre-paid, addressed in accordance with Paragraph XXI hereof.

XXI

ADDRESSES AND CHANGES OF ADDRESS

For the purpose of the exercise of any option or the giving of any notice required or which may be given under the terms of this Lease, the following addresses shall apply to the respective parties (other than in cases of personal delivery):

ELSE BRUUN-ANDERSEN, individually and as
Trustee under Declaration of
Trust dated October 9, 1967
3166 Lake Hollywood Drive
Hollywood, California 90068

BRANDER INDUSTRIES, INC.
6829 Farmdale Avenue
North Hollywood, Calif. 91605

Change of address may be effected by notice from the party desiring to make such a change to the other party, in which case the last address set forth in such a notice shall be the one to be used.

XXII

SURRENDER AND REMOVAL

1. Upon the expiration of the term of this lease or any earlier termination thereof, Lessee shall surrender to Lessor possession of the Leased Land and all improvements thereon.

2. If Lessee shall not then be in default under any of the covenants and conditions hereof, Lessee may remove or cause to be removed all movable furniture, furnishings and equipment installed in the buildings on the Land. Any of said personal property that is not removed from said premises within thirty (30) days after the date of any termination of this lease thereafter shall belong to Lessor without the payment of any consideration.

XXIII

EMINENT DOMAIN

1. The term "total taking" as used in this Article means the taking of the entire Leased Land under the power of eminent domain or a taking of so much of such land as to prevent or substantially impair the conduct of Lessee's business thereon. The term "partial taking" means the taking of a portion only of such Land which does not constitute a total taking as above defined.

2. If during the term hereof there shall be a total taking by public authority under the power of eminent domain, then the leasehold estate of Lessee in and to the Leased Land shall cease and terminate as of the date the actual physical possession thereof shall be so taken.

3. If during the Lease Term there shall be a partial taking of the Leased Land which would render it economically unfeasible for the Lessee to continue to use the subject premises for any reasonable purposes encompassed within the scope of Lessee's business activities, this Lease shall terminate as to the portion of the Land effecting the subject business activity, upon the date upon which actual possession of the portion of the Land is taken pursuant to the eminent domain proceedings but the Lease shall continue in force and effect as to the remainder of the Land. The basic rental payable by Lessee for the balance of the term shall be abated in an amount to be agreed upon by the parties hereto.

4. All compensation and damages awarded for the taking of the Leased Land or any portion thereof shall, except as otherwise herein provided, belong to and be the sole property of Lessor, and Lessee shall not have any claim or be entitled to any award for diminution in value of its leasehold hereunder or for the value of any unexpired term of this Lease; provided, however, that Lessee

shall be entitled to any award that may be made for the taking of or injury to Lessee's improvements, or on account of any cost or loss Lessee may sustain in the removal of Lessee's fixtures, equipment and furnishings, or as a result of any alterations, modification or repairs which may be reasonably required by Lessee in order to place the remaining portion of the Leased Land not so condemned in a suitable condition for the continuance of Lessee's tenancy.

5. If this Lease is terminated, in whole or in part, pursuant to any of the provisions of this Article, all rentals and other charges payable by Lessee to Lessor hereunder and attributable to the Leased Land taken, shall be paid up to the date upon which actual physical possession shall be taken by the condemnor, and the parties shall thereupon be released from all further liability.

XXIV

BINDING ON SUCCESSORS IN INTEREST

Subject to the provisions hereof relating to assignment, mortgaging, pledging and subletting, this Lease is intended to and does bind the heirs, executors, administrators, successors and assigns of any and all parties hereto.

XXV

TIME OF THE ESSENCE

Time is of the essence of this Lease.

XXVI

All questions with respect to the construction of this Lease, and the rights and liabilities of the parties thereto, shall be governed by the laws of the State of California.

ENTIRE AGREEMENT

This Lease contains the entire Agreement of the parties hereto, and supersedes any prior written or oral agreements between them concerning the subject matter contained herein. There are no representations, agreements, arrangements, or understandings, oral or written, between the parties hereto relating to the subject matter contained in this Lease, which are not fully expressed herein.

Effective on the 1st day of July, 1977, at Los Angeles, CA.

Executed on this 20 day of

February, 1978, at North
Hollywood, Calif.

LESSOR:

Else Bruun-Andersen
ELSE BRUUN-ANDERSEN, individually

Else Bruun-Andersen, Trustee
ELSE BRUUN-ANDERSEN, Trustee

Executed on this 30 day of

_____, 1978, at _____
Los Angeles, Calif.

LESSEE:

Brander Industries, Inc.
BRANDER INDUSTRIES, INC., President

Elizabeth Brander
BRANDER INDUSTRIES, INC., Secretary

(SEAL)

ADDENDUM TO LEASE

THIS ADDENDUM is to the lease executed in triplicate at Los Angeles County, California, effective on the 1st day of July, 1977, by and between ELSE BRUUN-ANDERSEN, an individual and ELSE BRUUN-ANDERSEN, Trustee under Declaration of Trust dated October 9, 1967, hereinafter referred to as "LESSOR", and BRANDER INDUSTRIES, INC., a California corporation, hereinafter referred to as "LESSEE".

WHEREAS the parties hereto have entered into this lease for a period of five years, and the Lessee has the option to renew this lease for two additional periods of five years each;

AND WHEREAS the original lease stipulates a total monthly rental at the inception of the lease of Three Thousand Six Hundred Dollars (\$3,600.00), to be subsequently adjusted thereafter in two and one-half (2½) year intervals;

AND WHEREAS this gross rental is for three separate premises;

AND WHEREAS it is the desire of each of the parties to this lease to allocate a specific amount of this gross rental to each of these premises;

NOW THEREFORE it is agreed that the stipulated basic monthly rental as set forth in the lease be allocated to each of the premises as follows:

11489-11491 Vanowen St.	\$ 2000
6837 Farmdale	\$ 555
6829 Farmdale	\$ 1045
Total	\$ 3600.00

and such amount as herein allocated shall be increased or decreased at each two and one-half (2½) year intervals as set forth in the original lease document.

This Addendum is only to clarify the original lease agreement, and does not change any of the terms and conditions included therein.

Executed on this 7th day of
July, 1980, at Los
Angeles, Calif.

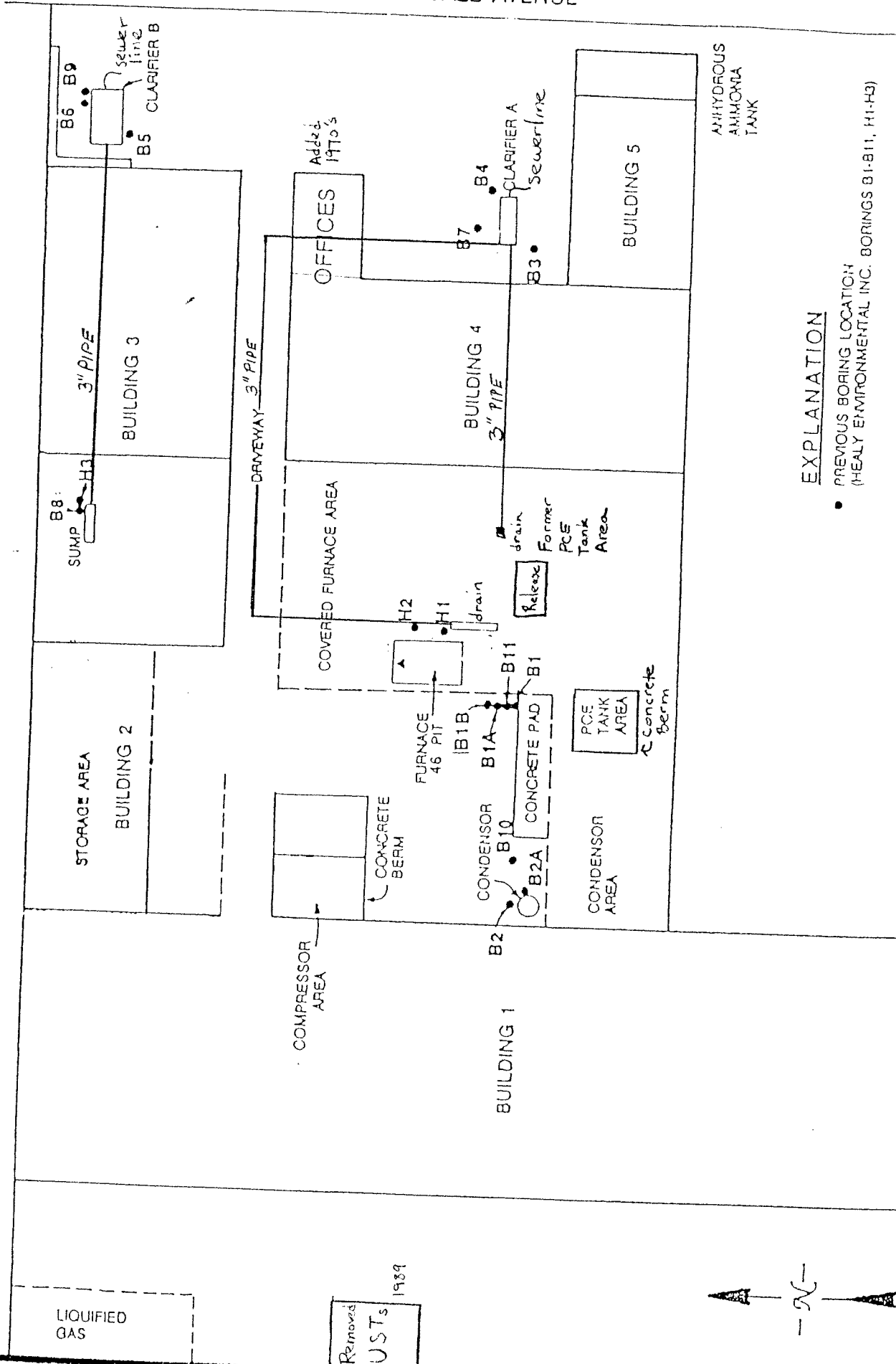
LESSOR:
Else Bruun-Andersen
ELSE BRUUN-ANDERSEN, individually

ELSE BRUUN-ANDERSEN, Trustee

Executed on this 4th day of
September, 1980, at Los
Angeles, Calif.

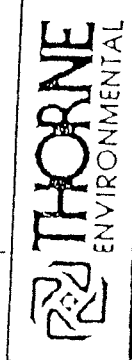
LESSEE:
[Signature]
BRANDER INDUSTRIES, INC., President
[Signature]
BRANDER INDUSTRIES, INC., Secretary

FARMDALE AVENUE



EXPLANATION

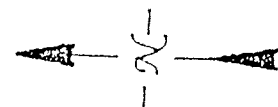
- PREVIOUS BORING LOCATION (HEALY ENVIRONMENTAL INC. BORINGS B1-B11, H1-H3)



PACIFIC STEEL TREATING CO., INC.
6829 FARMDALE AVENUE, N. HOLLYWOOD, CA
PLOT PLAN WITH PREVIOUS SOIL BORINGS

PROJECT NO.	FIGURE
1E-1135	2

SCALE 1"=30'



Removed USTs 1989

LIQUIFIED GAS

ALEXANDER R. BALL**Engineering Geologist****22525 Sherman Way, Unit 404, West Hills, CA 91307****(818) 884-8211**

May 29, 1989

Precision Tank Testing Inc.
11211 Chandler Boulevard
North Hollywood, California 90601

Subject: Geotechnical Report, Subsurface Tank Site, at
Pacific Steel Treating Company, 6829 Farmdale
Avenue, North Hollywood

Gentlemen:

This report has been prepared at your request and in accordance with the requirements of the Bureau of Fire Prevention, Los Angeles City Fire Department and the California Regional Water Quality Control Board (AB 1803 File No. AB 104.0822) for the removal of two underground gasoline storage tanks. The general subsurface soil conditions in the area adjacent to the tanks have been determined.

A backhoe was used to uncover and remove the 1000 and 2000 gallon gasoline tanks as well as to provide access to the soils beneath the tanks. Four soil samples were taken with hand-driven, 2.5 inch diameter brass tubes which were capped and placed on ice for transportation to Global Geochemistry Corporation for chemical analyses. Each sample was analyzed for total volatile non-halogenated hydrocarbon (E.P.A. 8015) and aromatic hydrocarbons (E.P.A. 8020). The results of these analyses are included as Table 1 and the chain-of-custody record as Table 2. The attached plot plan illustrates the general site conditions (Figure 1).

SITE CONDITIONS

The tanks were located beneath the paved loading and parking area along the western end of the property. A 21 x 20 foot pit was excavated to allow for the removal of the tanks. The 1000 gallon tank was situated at the southern end of the excavation and the 2000 gallon tank on the north. A concrete surface drainage pipe was encountered about a foot below the surface.

SUBSURFACE CONDITIONS

The deposits exposed in the excavation are alluvial flood plain and channel deposits composed of stratified silty sands and gravelly sands. The present course of the Tujunga Wash is about 2 miles to the west. The depth to ground water of the nearest L.A.C.F.C.D. water well (No. 3810) was measured at 224 feet in October 1988.

LOG OF TANK EXCAVATION

Pit No. 1

0.0 - 0.3' Asphalt paving

0.3' - 1.5' Alluvial deposits: sand (SM) silty, dark brown, loose, damp, horizontally stratified.

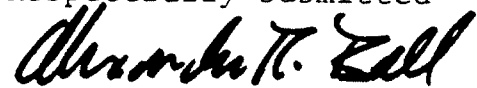
1.5' - 10.5' Alluvial deposits: sand (SP) gravelly, pebbles and cobbles to 6" diameter, horizontally stratified, some cross bedding, loose, damp.
Samples taken 2' below each end of tanks

CONCLUSIONS

1. The two tanks were uncovered and removed from the site.
2. The chemical analyses of the four soil samples taken at a depth of 2 feet below the ends of each tank indicated a total hydrocarbon content of less than 10 ug/g of dry soil (E.P.A.8015).

3. The chemical analyses of the four soil samples showed no evidence of aromatic hydrocarbons (E.P.A. 8020).
4. The excavation was backfilled and recompactd. The subsurface drain was repaired, and the surface repaved.

Respectfully submitted

A handwritten signature in cursive script, appearing to read "Alexander R. Ball".

Alexander R. Ball
R.G. 68, C.E.G. 43



GLOBAL
GEOCHEMISTRY
CORPORATION

TELEX: 4720127
FAX: (818) 992-8940

6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

Client: Precision Tank Services

WO# 4428

(818) 992-4103

Project: Pacific Steel

Date: 05-18-89

ANALYSIS OF VOLATILE NONHALOGENATED HYDROCARBONS, AROMATIC HYDROCARBONS
IN SOIL SAMPLES

1. Sample Background.

Four soil samples were collected by Precision Tank on 05-16-89, received by Global Geochemistry Corp. on 05-16-89 and analyzed on 05-17-89. Samples were stored at 4 °C prior to analysis.

2. Summary of Analytical Procedures.

Samples were analyzed for volatile nonhalogenated hydrocarbons by EPA 8015 analytical method. The aromatic hydrocarbons were analyzed by EPA 8020 analytical method.

3. Results:

EPA 8015

GGC#	Sample I.D.	Total Petroleum Hydrocarbons Concentration	
		(ug/g)	ppm
Method Blank		nd	
5837	1A	<10	
5838	2A	<10	
5839	3A	<10	
5840	4A	<10	
Detection Limit:		10	

EPA 8020

GGC#	Sample I.D.	Benzene	Toluene	Ethyl Benzene	Total xylenes
		Concentration (ug/Kg)			
		ppb			
Method Blank		nd	nd	nd	nd
5837	1A	nd	nd	nd	nd
5838	2A	nd	nd	nd	nd
5839	3A	nd	nd	nd	nd
5840	4A	nd	nd	nd	nd

Detection Limit:

5

Analyst

Ru-Po Lee

Supervisor

Floyd S. Sigurd

CHAIN OF CUSTODY RECORD

Table 2

PROJ. NO.		PROJECT NAME		NO. OF CON-TAINERS		REMARKS	
SAMPLERS: (Signature)		Revised Table					
STA. NO.		DATE	TIME	COMP.	CRAB	STATION LOCATION	
141	5:00 PM	14	PM				
241	✓	✓	✓				
341	✓	✓	✓				
441	✓	✓	✓				
Relinquished by: (Signature)		Date / Time	Received by: (Signature)	Relinquished by: (Signature)		Date / Time	Received by: (Signature)
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Continuation - Original Antismoggen Statement, Copy to Coordinator Only Page

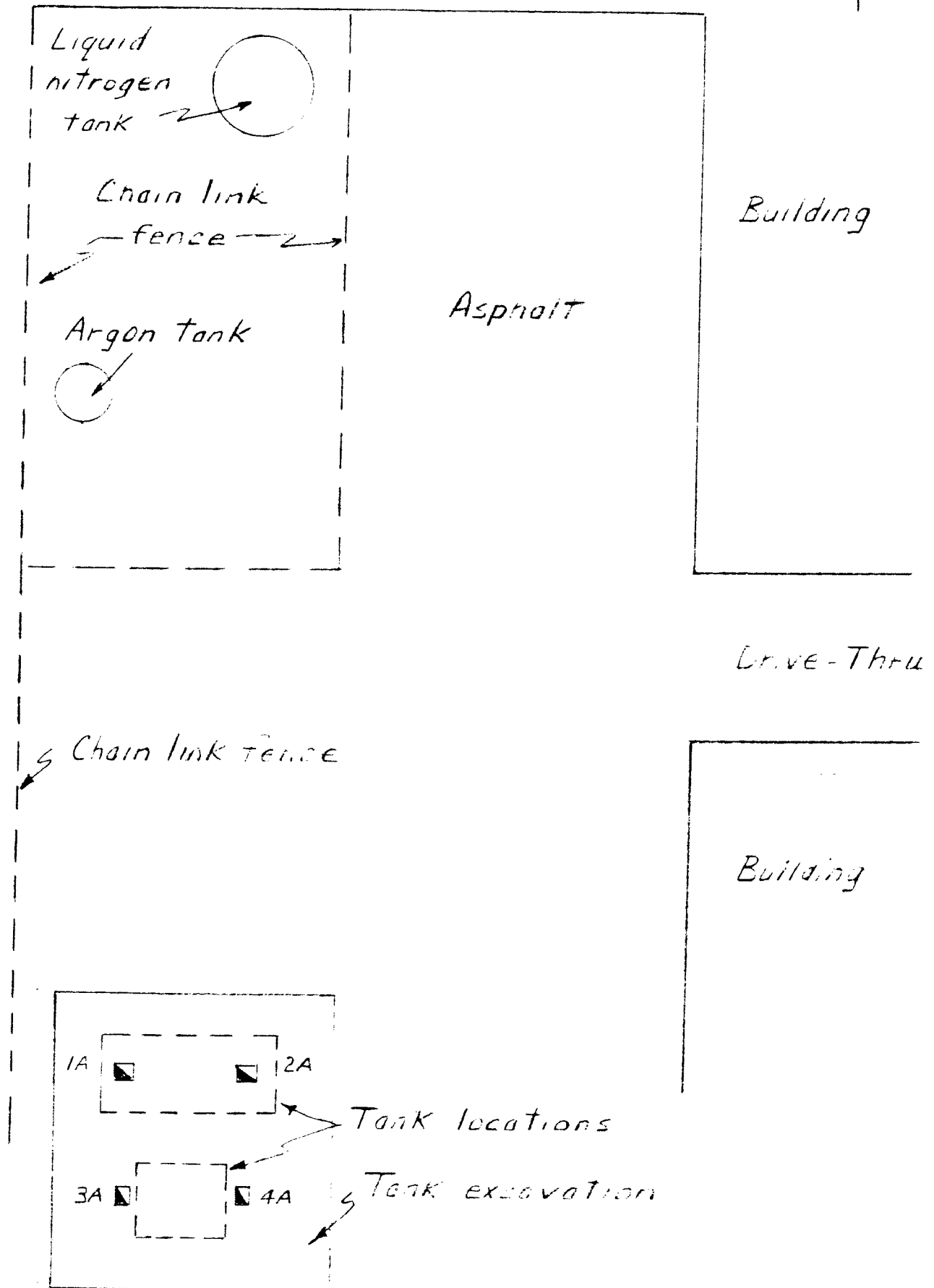
PLOT PLAN

FIGURE 1

1"=10'



Building



ALEXANDER R. BALL**Engineering Geologist****22525 Sherman Way, Unit 404, West Hills, CA 91307****(818) 884-8211**

November 8, 1989

Precision Tank Testing Inc.
11211 Chandler Boulevard
North Hollywood, CA 91601

Subject: Geotechnical Report, Subsurface Soil Assessment,
Pacific Steel Treating Company, at
6829 Farmdale Avenue, North Hollywood

Gentlemen:

This report has been prepared at your request and in accordance with the requirements of the California Regional Water Quality Control Board (AB1803-File No. AB104.0822). A physical and chemical assessment of the subsurface soils was conducted at five separate locations on the facility to determine whether or not these soils are contaminated with hydrocarbons. The specific locations and depths of the soil sampling were chosen by Ms. Mila Sylvestre of the Regional Board's Los Angeles office and the owner's consultants.

The subsurface sampling of the soils on the facility was done in two phases. Initially, two borings were drilled on May 11, 1989 with a C.M.E. 55, truck-mounted, hollow-stem auger to a depth of 20 feet. The second phase of the exploratory program was conducted on September 8, 1989 at which time a Soil Master 55, truck-mounted, hollow-stem auger was used to drill six additional borings on the site. In addition, four hand-auger borings were drilled in areas that could not be reached with the larger drilling

equipment. Twenty-eight soil samples were collected at various depths with 2-inch diameter brass tubes in stainless steel, split-tube samplers and seven soil samples were collected with the solid-barrel hand auger. All samples were transported on ice to Global Geochemistry Corporation for chemical analyses. The results of the analyses are included in Table 1, and the chain-of-custody records as Table 2. A log of borings is listed as Table 3. The attached plot plans depict the approximate location of the borings and the adjacent facilities on the site (Figures 1-4).

SITE CONDITIONS

The subject property is located in a light industrial area west of the Burbank Airport. Some of the exterior portions of the property are paved with asphalt or concrete. Chemicals used in the treating of metals are stored in above-ground tanks. Subsurface clarifier tanks are also present, and their locations are shown on the attached plot plans. Two subsurface storage tanks were removed from the western side of the property in May 1989.

SUBSURFACE CONDITIONS

The deposits penetrated in the borings are alluvial flood plain and channel deposits composed of stratified silty sands and gravelly sands. The present course of the Tujunga Wash is about two miles to the west. The depth to groundwater was measured in April 1989 at 227.9 feet at a L.A.C.F.C.D. monitoring well (3810 A) about 400 feet to the southwest of the property at the corner of Beck Avenue and Vanowen Street.

SAMPLING AND CHEMICAL ANALYSES

Thirty-five soil samples were collected from twelve borings on the site. Individual samples were taken at depths of 1, 5, 10, 15 and 20 feet in Boring Nos. 1 and 2 on May 11, 1989. The remainder of the sampling was conducted on September 8, 1989. Additional soil samples were taken at depths of 15, 25, 30 in Boring No. 1A and at 20 feet in Boring 1B. Another boring, Boring 2A was drilled directly adjacent to the original Boring No. 2 and was sampled at 20, 25, 30, 35 and 40 feet.

Boring Nos. 3 and 4 were drilled adjacent to a clarifier tank near the southeastern corner of the site. Boring No. 3 was sampled at 3, 6, and 10 feet and Boring No. 4 was sampled at 3, 7, and 12 feet.

Boring Nos. 5 and 6 were drilled adjacent to the subsurface sump tanks near the northeastern corner of the facility. Samples were collected at depths of 5, 10, and 15 feet at these locations.

A hand auger was used to collect two soil samples at a depth of 2 feet in H-1 and H-2 adjacent to a clarifier along the side of Furnace No. 46. Sampling below the two-foot depth was prevented due to the presence of a buried concrete slab. Hand auger H-3 was drilled inside the Pacific Magnetic and Penetrant Company building at the northeastern corner of the property.

All of the soil samples were analyzed by Global Geochemistry Corporation for total petroleum hydrocarbons (E.P.A. 418.1) and volatile organics (E.P.A. 8240).

CONCLUSIONS

1. The chemical analyses of the soil samples taken from Boring Nos. 1, 1A, 1B, 2 and 2A along the southern side of the facility indicated that trichloroethylene contamination ranged from a high of 19.8 p.p.b. at a depth of 1 foot to a low of 5.1 p.p.b. at a depth of 5 feet in Boring No. 1. No trichloroethylene contamination was found below a depth of 5 feet in any of the borings to a maximum depth of 30 feet.
2. The chemical analyses of the soil samples taken from Boring Nos. 1, 1A, 1B, 2 and 2A along the southern side of the facility indicated that tetrachloroethylene contamination ranged from a high of 251 p.p.b. at a depth of 1 foot in Boring No. 1 to a low of 5.0 p.p.b. at a depth of 30 feet in Boring No. 2A. No tetrachloroethylene contamination was found in any of the borings below 30 feet.
3. The chemical analysis of the soil samples taken from Boring Nos. 3 and 4 adjacent to the clarifier at the southeastern corner of the facility revealed no trichloroethylene contamination to a total depth of 10 feet in Boring No. 3 and 15 feet in Boring No. 4. Tetrachloroethylene contamination levels ranged from a high of 28,300 p.p.b. at a depth of 6 feet in Boring 3 to a low of 5.0 p.p.b. at a depth of 3 feet in Boring No. 4.
4. The chemical analyses of the soil samples collected from Boring Nos. 5 and 6 adjacent to the sump at the northeastern corner of the facility revealed no trichloroethylene or

tetrachloroethylene contamination to a maximum depth of 15 feet.

5. The chemical analyses of the soil samples taken from the two hand auger borings (H-1 and H-2) in the area adjacent to the clarifier east of Furnace No. 46 and north of the furnace showed no trichloroethylene in H-1 but a level of 2321 p.p.b. in H-2. Tetrachloroethylene contamination measured 10858 p.p.b. in H-1 and 125,090 p.p.b. in H-2. It is likely that these relatively high levels were reached because of the underlying concrete surface that may have prevented downward migration of these compounds.
6. The chemical analyses of the soil samples collected from the hand auger boring adjacent to the clarifier inside the northeastern building revealed no trichloroethylene or tetrachloroethylene contamination at depths of 2 and 6 feet.
7. The chemical analyses of the soil samples in Boring Nos. 1, 1A, 1B, 2A, and 2B revealed contamination levels of total petroleum hydrocarbons (E.P.A. 418.1) ranging from a high of 64 p.p.m. at a depth of 5 feet in Boring 1 to a low of less than 5 p.p.m. in Boring 2A at 20 and 25 feet.
8. The chemical analyses of the soil samples taken from Boring No. 3 showed total petroleum hydrocarbon levels that ranged from a high of 9770 p.p.m. at 6 feet to 9028 p.p.m. at 10 feet. These high levels were near the southwestern corner of the clarifier. The samples taken from Boring No. 4 near the northeastern corner of the clarifier showed very low levels (6 p.p.m.).

9. The chemical analyses of the soil samples taken from Boring Nos. 5 and 6 near the sump at the northeastern corner of the site showed very low levels of total petroleum hydrocarbons (<11 p.p.m.).
10. The chemical analyses of the two soil samples taken north and east of Furnace No. 46 showed levels of total petroleum hydrocarbons of 3491 p.p.m. at H-1 and 13913 p.p.m. at H-2 at depths of 2 feet.
11. The chemical analyses of the two soil samples adjacent to the clarifier inside the building indicated levels of total petroleum hydrocarbons of 27 p.p.m. at a depth of 2 feet and 66 p.p.m. at a depth of 6 feet.

Respectfully submitted,

Alexander R. Bell

Alexander R. Ball
R.G. 68, C.E.G. 43



GLOBAL GEOCHEMISTRY CORPORATION

TELEX: 4720127
FAX: (818) 992-8940

6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

(818) 992-4103

Client: Precision Tank Services

WO# 4414

Project: Pacific Steel

Date: 05-22-89

ANALYSIS OF VOLATILE ORGANICS & TOTAL PETROLEUM HYDROCARBONS IN SOIL SAMPLES

1. Sample Background.

Ten soil samples were collected by Precision Tank on 05-09-89, received by Global Geochemistry Corp. on 05-09-89 and analyzed on 05-15-89. Samples were stored at 4 °C prior to analysis.

2. Summary of Analytical Procedures.

Samples were analyzed for volatile organics by EPA 8240 analytical method. The total petroleum hydrocarbons were analyzed by EPA 418.1 analytical methods.

3. Results:

EPA 8240

GGC#:

Sample I.D.

5720

B-1-1'

5721

B-1-5'

5722

B-1-10'

DL

Concentration ppb

Compound	5720 B-1-1'	5721 B-1-5'	5722 B-1-10'	DL
Chloromethane	nd	nd	nd	10
Bromomethane	nd	nd	nd	10
Vinyl Chloride	nd	nd	nd	10
Chloroethane	nd	nd	nd	10
Methylene Chloride	nd	nd	nd	5
1,1-Dichloroethene	nd	nd	nd	5
Trans-1,2-Dichloroethene	nd	nd	nd	5
Chloroform	nd	nd	nd	5
1,2-Dichloroethane	nd	nd	nd	5
1,1,1-Trichloroethane	nd	nd	nd	5
Carbon Tetrachloride	nd	nd	nd	5
Bromodichloromethane	nd	nd	nd	5
1,2-Dichloropropane	nd	nd	nd	5
Cis-1,3-Dichloropropene	nd	nd	nd	5
Trichloroethylene	19.8	5.1	nd	5
Dibromochloromethane	nd	nd	nd	5
1,1,2-Trichloroethane	nd	nd	nd	5
Tran-1,3-Dichloropropene	nd	nd	nd	5
Bromoform	nd	nd	nd	5
Tetrachloroethylene	251	171	12.8	5
1,1,2,2-Tetrachloroethane	nd	nd	nd	5
Chlorobenzene	nd	nd	nd	5
Benzene	nd	nd	nd	5
Toluene	nd	nd	nd	5
Ethyl Benzene	nd	nd	nd	5
Xylenes	nd	nd	nd	5

Table 1

GGC#:	5723	5724	5725	DL
Sample I.D.	B-2-1'	B-2-5'	B-2-10'	
Compound	Concentration ppb			
Chloromethane	nd	nd	nd	10
Bromomethane	nd	nd	nd	10
Vinyl Chloride	nd	nd	nd	10
Chloroethane	nd	nd	nd	10
Methylene Chloride	nd	nd	nd	5
1,1-Dichloroethene	nd	nd	nd	5
Trans-1,2-Dichloroethene	nd	nd	nd	5
Chloroform	nd	nd	nd	5
1,2-Dichloroethane	nd	nd	nd	5
1,1,1-Trichloroethane	nd	nd	nd	5
Carbon Tetrachloride	nd	nd	nd	5
Bromodichloromethane	nd	nd	nd	5
1,2-Dichloropropane	nd	nd	nd	5
Cis-1,3-Dichloropropene	nd	nd	nd	5
Trichloroethylene	nd	nd	nd	5
Dibromochloromethane	nd	nd	nd	5
1,1,2-Trichloroethane	nd	nd	nd	5
Tran-1,3-Dichloropropene	nd	nd	nd	5
Bromoform	nd	nd	nd	5
Tetrachloroethylene	8.8	5.5	13.8	5
1,1,2,2-Tetrachloroethane	nd	nd	nd	5
Chlorobenzene	nd	nd	nd	5
Benzene	nd	nd	nd	5
Toluene	nd	nd	nd	5
Ethyl Benzene	nd	nd	nd	5
Xylenes	nd	nd	nd	5

GGC#:	5722-1	5722-2	5725-1	5725-2	DL
Sample I.D.	B-1-15'	B-1-20'	B-2-15'	B-2-20'	
Compound	Concentration ppb				
Chloromethane	nd	nd	nd	nd	10
Bromomethane	nd	nd	nd	nd	10
Vinyl Chloride	nd	nd	nd	nd	10
Chloroethane	nd	nd	nd	nd	10
Methylene Chloride	nd	nd	nd	nd	5
1,1-Dichloroethene	nd	nd	nd	nd	5
Trans-1,2-Dichloroethene	nd	nd	nd	nd	5
Chloroform	nd	nd	nd	nd	5
1,2-Dichloroethane	nd	nd	nd	nd	5
1,1,1-Trichloroethane	nd	nd	nd	nd	5
Carbon Tetrachloride	nd	nd	nd	nd	5
Bromodichloromethane	nd	nd	nd	nd	5
1,2-Dichloropropane	nd	nd	nd	nd	5
Cis-1,3-Dichloropropene	nd	nd	nd	nd	5
Trichloroethylene	nd	nd	nd	nd	5

GGC#:	5722-1	5722-2	5725-1	5725-2	DL
Sample I.D.	B-1-15'	B-1-20'	B-2-15'	B-2-20'	
	Concentration ppb				
Dibromochloromethane	nd	nd	nd	nd	5
1,1,2-Trichloroethane	nd	nd	nd	nd	5
Tran-1,3-Dichloropropene	nd	nd	nd	nd	5
Bromoform	nd	nd	nd	nd	5
Tetrachloroethylene	nd	nd	14.5	nd	5
1,1,2,2-Tetrachloroethane	nd	nd	nd	nd	5
Chlorobenzene	nd	nd	nd	nd	5
Benzene	nd	nd	nd	nd	5
Toluene	nd	nd	nd	nd	5
Ethylbenzene	nd	nd	nd	nd	5
Xylenes	nd	nd	nd	nd	5

EPA 418.1

GGC#	Sample I.D.	Total Petroleum Hydrocarbons Concentration (ug/g) \ / ppm
5720	B-1-1'	nd
5721	B-1-5'	64
5722	B-1-10'	nd
5722-1	B-1-15'	nd
5723	B-2-1'	nd
5724	B-2-5'	54
5725	B-2-10'	23
5725-1	B-2-15'	nd
Detection Limit:		5
Analyst <u>Ru-Po Lee</u>		Supervisor _____



GLOBAL
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6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

(818) 992-4103

Client: Healy Environmental

WO#: 4648

Project: Pacific Steel

Date: 09-18-89

ANALYSIS OF TOTAL PETROLEUM HYDROCARBONS IN SOIL SAMPLES

1. Sample Background.

Twenty-five soil samples were collected by Healy Environmental on 09-08-89, received by Global Geochemistry Corp. on 09-09-89 and analyzed on 09-12-89. Samples were stored at 4 °C prior to analysis.

2. Summary of Analytical Procedures.

Soil samples were analyzed for total petroleum hydrocarbons were analyzed by EPA 418.1 analytical method.

3. Results:

EPA 418.1

GGC#	Sample I.D.	Total Petroleum Hydrocarbons Concentration ppm
Method Blank		ND
4648-1	B-1A-15'	ND
4648-2	B-1A-25'	10
4648-3	B-1A-30'	ND
4648-4	B-1B-20'	9
4648-5	B-2A-20'	<5
4648-6	B-2A-25'	<5
4648-7	B-2A-30'	ND
4648-8	B-2A-35'	14
4648-9	B-2A-40'	14



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EPA 418.1

GGC#	Sample I.D.	Total Petroleum Hydrocarbons Concentration ppm
4648-10	B-3-3'	9480
4648-11	B-3-6'	9770
4648-12	B-3-10'	9028
4648-13	B-4-3'	ND
4648-14	B-4-7'	ND
4648-15	B-4-12'	6
4648-16	B-5-5'	5
4648-17	B-5-10'	6
4648-18	B-5-15'	ND
4648-19	B-6-5'	11
4648-20	B-6-10'	ND
4648-21	B-6-15'	ND
4648-22	H-1-2'	3491
4648-23	H-2-2'	13913
4648-24	H-3-2'	27
4648-25	H-3-6'	66
Detection Limit:		5



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4. Quality Control:

Duplicate:

EPA 418.1

GGC#	Sample I.D.	Total Petroleum Hydrocarbons Concentration ppm
4648-4	B-1B-20'	9
4648-4 (D)	B-1B-20'	11
4648-13	B-4-3'	ND
4648-13 (D)	B-4-3'	ND

Spike:

EPA 418.1

GGC#	Sample I.D.	Total Petroleum Hydrocarbon Recovery (%)
4648-2	B-1A-25'	72.6
4648-7	B-2-30'	75.9

Analyst Ru-Po Lee Supervisor A. R. Kaplan



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6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

(818) 992-4103

GC-MS Analytical Summary

Data 9-15-89

Client HEALY ENV.(Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

1 2 3 4
B1A-15 B1A-25 B1A-30 B1B-20

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd	nd	nd
Vinyl chloride	10	nd	nd	nd	nd
Bromomethane	10	nd	nd	nd	nd
Chloroethane	10	nd	nd	nd	nd
Trichlorofluoromethane	5	nd	nd	nd	nd
1,1-Dichloroethene	5	nd	nd	nd	nd
Dichloromethane	5	9.8	10.5	10.0	9.5
Trans-1,2-Dichloroethene	5	nd	nd	nd	nd
1,1-Dichloroethane	5	nd	nd	nd	nd
Chloroform	5	nd	nd	nd	nd
1,1,1-Trichloroethane	5	9.5	5.0	5.1	5.1
1,2-Dichloroethane	5	nd	nd	nd	nd
Benzene	5	nd	nd	nd	nd
Carbon Tetrachloride	5	nd	nd	nd	nd
Bromodichloromethane	5	nd	nd	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd	nd	nd
Toluene	5	nd	15.1	nd	5.0
1,1,2-Trichloroethane	5	nd	nd	nd	nd
Dibromochloromethane	5	nd	nd	nd	nd
Tetrachloroethene	5	5.1	19.0	nd	5.0
Chlorobenzene	5	nd	nd	nd	nd
Ethyl Benzene	5	nd	nd	nd	nd
Bromoform	5	nd	nd	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd	nd	nd
1,2-Dichloropropane	5	nd	nd	nd	nd
Trichloroethene	5	nd	nd	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst *Jake Salperin*

Supervisor *G. R. Kapla*



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GC-MS Analytical Summary

Data 9-15-89

Client HEALY ENV. (Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

5 6 7 8 9
B2A-20 B2A-25 B2A-30 B2A-35 B2A-40

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd	nd	nd	nd
Vinyl chloride	10	nd	nd	nd	nd	nd
Bromomethane	10	nd	nd	nd	nd	nd
Chloroethane	10	nd	nd	nd	nd	nd
Trichlorofluoromethane	5	nd	nd	nd	nd	nd
1,1-Dichloroethene	5	nd	nd	nd	nd	nd
Dichloromethane	5	9.0	9.1	12.2	8.1	10.2
Trans-1,2-Dichloroethene	5	nd	nd	nd	nd	nd
1,1-Dichloroethane	5	nd	nd	nd	nd	nd
Chloroform	5	nd	nd	nd	nd	nd
1,1,1-Trichloroethane	5	5.2	7.4	8.4	9.0	7.2
1,2-Dichloroethane	5	nd	nd	nd	nd	nd
Benzene	5	nd	nd	nd	nd	nd
Carbon Tetrachloride	5	nd	nd	nd	nd	nd
Bromodichloromethane	5	nd	nd	nd	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd	nd	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd	nd	nd	nd
Toluene	5	nd	8.3	nd	nd	nd
1,1,2-Trichloroethane	5	nd	nd	nd	nd	nd
Dibromochloromethane	5	nd	nd	nd	nd	nd
Tetrachloroethene	5	nd	nd	5.0	nd	nd
Chlorobenzene	5	nd	nd	nd	nd	nd
Ethyl Benzene	5	nd	nd	nd	nd	nd
Bromoform	5	nd	nd	nd	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd	nd	nd	nd
1,2-Dichloropropane	5	nd	nd	nd	nd	nd
Trichloroethene	5	nd	nd	nd	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd	nd	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst *Yakov Gelperin*

Supervisor *A.R. Kaylan*



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GC-MS Analytical Summary

Data 9-19-89

Client HEALY ENV. (Pacific Steel)
Volatile Organics - EPA 8240 (Dil.1:50)

GGC ID #4648

Client ID

10
B3-3

11
B3-6

12
B3-10

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	500	nd	nd	nd
Vinyl chloride	500	nd	nd	nd
Bromomethane	500	nd	nd	nd
Chloroethane	500	nd	nd	nd
Trichlorofluoromethane	250	nd	nd	nd
1,1-Dichloroethene	250	nd	nd	nd
Dichloromethane	250	nd	nd	nd
Trans-1,2-Dichloroethene	250	nd	nd	nd
1,1-Dichloroethane	250	nd	nd	nd
Chloroform	250	nd	nd	nd
1,1,1-Trichloroethane	250	472	350	306
1,2-Dichloroethane	250	nd	nd	nd
Benzene	250	nd	nd	nd
Carbon Tetrachloride	250	nd	nd	nd
Bromodichloromethane	250	nd	nd	nd
Cis-1,3-Dichloropropene	250	nd	nd	nd
Trans-1,3-Dichloropropene	250	nd	nd	nd
Toluene	250	nd	nd	nd
1,1,2-Trichloroethane	250	nd	nd	nd
Dibromochloromethane	250	nd	nd	nd
Tetrachloroethene	250	9650	28300	1700
Chlorobenzene	250	nd	nd	nd
Ethyl Benzene	250	nd	nd	nd
Bromoform	250	nd	nd	nd
1,1,2,2-Tetrachloroethane	250	nd	nd	nd
1,2-Dichloropropane	250	nd	nd	nd
Trichloroethene	250	nd	nd	nd
2-Chloroethyl Vinyl Ether	500	nd	nd	nd

Analyst

Yehor Galperin

Supervisor

J. R. Kaplan



GLOBAL
GEOCHEMISTRY
CORPORATION

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6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

(818) 992-4103

GC-MS Analytical Summary

Data 9-16-89

Client HEALY ENV. (Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

13 14 15
B4-3 B4-7 B4-12

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd	nd
Vinyl chloride	10	nd	nd	nd
Bromomethane	10	nd	nd	nd
Chloroethane	10	nd	nd	nd
Trichlorofluoromethane	5	nd	nd	nd
1,1-Dichloroethene	5	nd	nd	nd
Dichloromethane	5	8.0	8.4	9.1
Trans-1,2-Dichloroethene	5	nd	nd	nd
1,1-Dichloroethane	5	nd	nd	nd
Chloroform	5	nd	nd	nd
1,1,1-Trichloroethane	5	6.4	nd	5.8
1,2-Dichloroethane	5	nd	nd	nd
Benzene	5	nd	nd	nd
Carbon Tetrachloride	5	nd	nd	nd
Bromodichloromethane	5	nd	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd	nd
Toluene	5	nd	nd	nd
1,1,2-Trichloroethane	5	nd	nd	nd
Dibromochloromethane	5	nd	nd	nd
Tetrachloroethene	5	5.0	nd	nd
Chlorobenzene	5	nd	nd	nd
Ethyl Benzene	5	nd	nd	nd
Bromoform	5	nd	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd	nd
1,2-Dichloropropane	5	nd	nd	nd
Trichloroethene	5	nd	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst

Yolanda Salpein

Supervisor

J.R. Kaplan



GLOBAL
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CORPORATION

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FAX: (818) 992-8940

6919 ETON AVENUE • CANOGA PARK • CALIFORNIA 91303-2194

(818) 992-4103

GC-MS Analytical Summary

Data 9-19-89

Client HEALY ENV. (Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

16 17 18
B5-5 B5-10 B5-15

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd	nd
Vinyl chloride	10	nd	nd	nd
Bromomethane	10	nd	nd	nd
Chloroethane	10	nd	nd	nd
Trichlorofluoromethane	5	nd	nd	nd
1,1-Dichloroethene	5	nd	nd	nd
Dichloromethane	5	8.3	7.6	10.2
Trans-1,2-Dichloroethene	5	nd	nd	nd
1,1-Dichloroethane	5	nd	nd	nd
Chloroform	5	nd	nd	nd
1,1,1-Trichloroethane	5	nd	nd	nd
1,2-Dichloroethane	5	nd	nd	nd
Benzene	5	nd	nd	nd
Carbon Tetrachloride	5	nd	nd	nd
Bromodichloromethane	5	nd	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd	nd
Toluene	5	nd	nd	nd
1,1,2-Trichloroethane	5	nd	nd	nd
Dibromochloromethane	5	nd	nd	nd
Tetrachloroethene	5	nd	nd	nd
Chlorobenzene	5	nd	nd	nd
Ethyl Benzene	5	nd	nd	nd
Bromoform	5	nd	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd	nd
1,2-Dichloropropane	5	nd	nd	nd
Trichloroethene	5	nd	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst *Yalov Isoperin*

Supervisor *J.R. Kaplan*



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GC-MS Analytical Summary

Data 9-19-89

Client HEALY ENV. (Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

19 20 21 19Dup.
B6-5 B6-10 B6-15 B6-5

Compounds	DL ug/kg	Found ug/kg	Found ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd	nd	nd
Vinyl chloride	10	nd	nd	nd	nd
Bromomethane	10	nd	nd	nd	nd
Chloroethane	10	nd	nd	nd	nd
Trichlorofluoromethane	5	nd	nd	nd	nd
1,1-Dichloroethene	5	nd	nd	nd	nd
Dichloromethane	5	8.7	8.6	9.6	6.9
Trans-1,2-Dichloroethene	5	nd	nd	nd	nd
1,1-Dichloroethane	5	nd	nd	nd	nd
Chloroform	5	nd	nd	nd	nd
1,1,1-Trichloroethane	5	nd	6.5	7.6	5.0
1,2-Dichloroethane	5	nd	nd	nd	nd
Benzene	5	nd	nd	nd	nd
Carbon Tetrachloride	5	nd	nd	nd	nd
Bromodichloromethane	5	nd	nd	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd	nd	nd
Toluene	5	nd	nd	nd	nd
1,1,2-Trichloroethane	5	nd	nd	nd	nd
Dibromochloromethane	5	nd	nd	nd	nd
Tetrachloroethene	5	nd	nd	nd	nd
Chlorobenzene	5	nd	nd	nd	nd
Ethyl Benzene	5	nd	nd	nd	nd
Bromoform	5	nd	nd	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd	nd	nd
1,2-Dichloropropane	5	nd	nd	nd	nd
Trichloroethene	5	nd	nd	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst *Jakov Jelenic*

Supervisor *J.R. Kaplan*



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(818) 992-4103

GC-MS Analytical Summary

Data 9-19-89

Client HEALY ENV.(Pacific Steel)
Volatile Organics - EPA 8240 (Dil.1:50)
GGC ID #4648 22 23
Client ID H1-2 H2-2

Compounds	DL ug/kg	Found ug/kg	Found ug/kg
Chloromethane	500	nd	nd
Vinyl chloride	500	nd	nd
Bromomethane	500	nd	nd
Chloroethane	500	nd	nd
Trichlorofluoromethane	250	nd	nd
1,1-Dichloroethene	250	nd	nd
Dichloromethane	250	nd	nd
Trans-1,2-Dichloroethene	250	nd	nd
1,1-Dichloroethane	250	nd	nd
Chloroform	250	nd	nd
1,1,1-Trichloroethane	250	435	400
1,2-Dichloroethane	250	nd	nd
Benzene	250	nd	nd
Carbon Tetrachloride	250	nd	nd
Bromodichloromethane	250	nd	nd
Cis-1,3-Dichloropropene	250	nd	nd
Trans-1,3-Dichloropropene	250	nd	nd
Toluene	250	nd	nd
1,1,2-Trichloroethane	250	nd	nd
Dibromochloromethane	250	nd	nd
Tetrachloroethene	250	10858	125090
Chlorobenzene	250	nd	nd
Ethyl Benzene	250	nd	nd
Bromoform	250	nd	nd
1,1,2,2-Tetrachloroethane	250	nd	nd
1,2-Dichloropropane	250	nd	nd
Trichloroethene	250	nd	2321
2-Chloroethyl Vinyl Ether	500	nd	nd

Analyst *Yakov Gelperin*

Supervisor *J. R. Kaplan*



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(818) 992-4103

GC-MS Analytical Summary

Data 9-19-89

Client HEALY ENV. (Pacific Steel)

Volatile Organics - EPA 8240

GGC ID #4648

Client ID

24

H3-2

25

H3-6

Compounds	DL ug/kg	Found ug/kg	Found ug/kg
Chloromethane	10	nd	nd
Vinyl chloride	10	nd	nd
Bromomethane	10	nd	nd
Chloroethane	10	nd	nd
Trichlorofluoromethane	5	nd	nd
1,1-Dichloroethene	5	nd	nd
Dichloromethane	5	8.0	5.5
Trans-1,2-Dichloroethene	5	nd	nd
1,1-Dichloroethane	5	nd	nd
Chloroform	5	nd	nd
1,1,1-Trichloroethane	5	5.5	5.2
1,2-Dichloroethane	5	nd	nd
Benzene	5	nd	nd
Carbon Tetrachloride	5	nd	nd
Bromodichloromethane	5	nd	nd
Cis-1,3-Dichloropropene	5	nd	nd
Trans-1,3-Dichloropropene	5	nd	nd
Toluene	5	nd	nd
1,1,2-Trichloroethane	5	nd	nd
Dibromochloromethane	5	nd	nd
Tetrachloroethene	5	14.3	nd
Chlorobenzene	5	nd	nd
Ethyl Benzene	5	nd	nd
Bromoform	5	nd	nd
1,1,2,2-Tetrachloroethane	5	nd	nd
1,2-Dichloropropane	5	nd	nd
Trichloroethene	5	nd	nd
2-Chloroethyl Vinyl Ether	10	nd	nd

Remarks: Dichloromethane is a common laboratory solvent and may appear as background contamination on the report. This is well within the EPA allowed limit of 5 times the DL.

Analyst *Y. J. Juperi*

Supervisor *J. R. Kaplan*



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SOIL VOLATILE MATRIX SPIKE

Client HEALY ENV.
GGC ID#4648

Compound	Spike ug/Kg	MS REC. ug/Kg	MS REC. %	QC LIMITS
1,1-Dichloroethene	20	18.2	91	59-172
Trichloroethene	20	19.2	96	62-137
Benzene	20	24.2	122	66-142
Toluene	20	22.3	112	59-139
Chlorobenzene	20	20.1	101	60-133



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(818) 992-4103

SOIL VOLATILE SURROGATE RECOVERY

Client HEALY ENV.
GGC ID#4648

Sample ID	S1 (DCE) 70-121%	S2 (TOL) 81-117%	S3 (BFB) 74-121%
B1A-15	83	109	104
B1A-25	120	106	106
B1A-30	117	107	107
B1B-20	103	105	107
B2-20	121	98	99
B2-25	118	98	97
B2-30	120	108	107
B2-35	119	112	96
B2-40	111	116	92
B3-3	89	110	92
B3-6	110	115	101
3-10	120	100	80
B4-3	104	114	97
B4-7	120	116	100
B4-7 (Dupl.)	110	108	103
B4-12	80	105	96
B5-5	109	102	101
B5-10	121	101	101
B5-15	121	97	98
B6-5	107	98	91
B6-5 (Dupl.)	101	108	103
B6-10	116	107	90
B6-15	118	114	94
H1-2	74	101	91
H2-2	106	94	99
H3-2	84	111	102
H3-6	84	106	93

CHAIN OF CUSTODY RECORD

Table 2

[illegible]

4648

[illegible]

Table 3

LOG OF BORINGS

Boring No. 1

0.0 - 20' Alluvial deposits: sand (SM) slightly silty, upper 4" is dark brown, (surface oil?), tan below 12", medium grained, few pebbles, damp

Samples at 1', 5', 10', 15' and 20'

Boring No. 1A

0.0 - 30' Alluvial deposits: sand (SM) silty, fine to coarse grained with occasional gravel to 5 mm., gravelly coarse grained sand below 25'

Samples at 15', 25' and 30'

Boring No. 1B

0.0 - 20' Alluvial deposits: as in Boring 1A

Sample at 20' taken in B-1B because of loss of sample in B-1A

Boring No. 2

0.0 - 20' Alluvial deposits: sand (SM) fine grained, silty, dark brown to 4", (surface oil), tan below 4", thin silt layer from 1-1.5', coarse grained sand below 5'

Samples at 1', 5', 10', 15' and 20'

Boring No. 2A

0.0-20' Alluvial deposits: sand (SM) silty, tan, poorly sorted, some pea gravel

20'-40' Alluvial deposits: sand (SP) tan, some pea to cobble gravel

Samples at 20', 25', 30', 35' and 40'

Boring No. 3 (Hand auger)

0.0 - 0.4' Asphalt

0.5' - 10' Alluvial deposits: sand (SP), fine to coarse grained,
tan, trace of gravel

Samples at 3', 6' and 10'

Boring No. 4

0.0 - 0.2' Asphalt

0.2' - 12' Alluvial deposits: sand (SP) fine to coarse grained,
tan, abundant cobble gravel

Samples at 3', 7', and 12'

Boring No. 5

0.0 - 0.2' Asphalt

0.2' - 15' Alluvial deposits: sand (SP) fine to coarse grained,
tan, some pea to cobble gravel

Samples at 5', 10' and 15'

Boring No. 6

0.0 - 0.2' Asphalt

0.2' - 15' Alluvial deposits: sand (SP), coarse grained, fine
gravel, tan, fine grained below
12' and slightly silty

Samples at 5', 10' and 15'

Hand Auger No. 1 (48° from horizontal - south bearing)

0.0 - 0.2' Asphalt

0.3' - 2.2' Alluvial deposits: sand (SP) fine grained, brown,
coarse grained below 18", some
pea gravel, concrete surface
below 2.2'

Sample at 2'

Hand Auger No. 2

0.0 - 0.2' Asphalt

0.3' - 2.2' Alluvial deposits: sand (SP) fine to medium grained,
grayish brown, minor pea gravel,
concrete surface below 2.2'

Sample at 2'

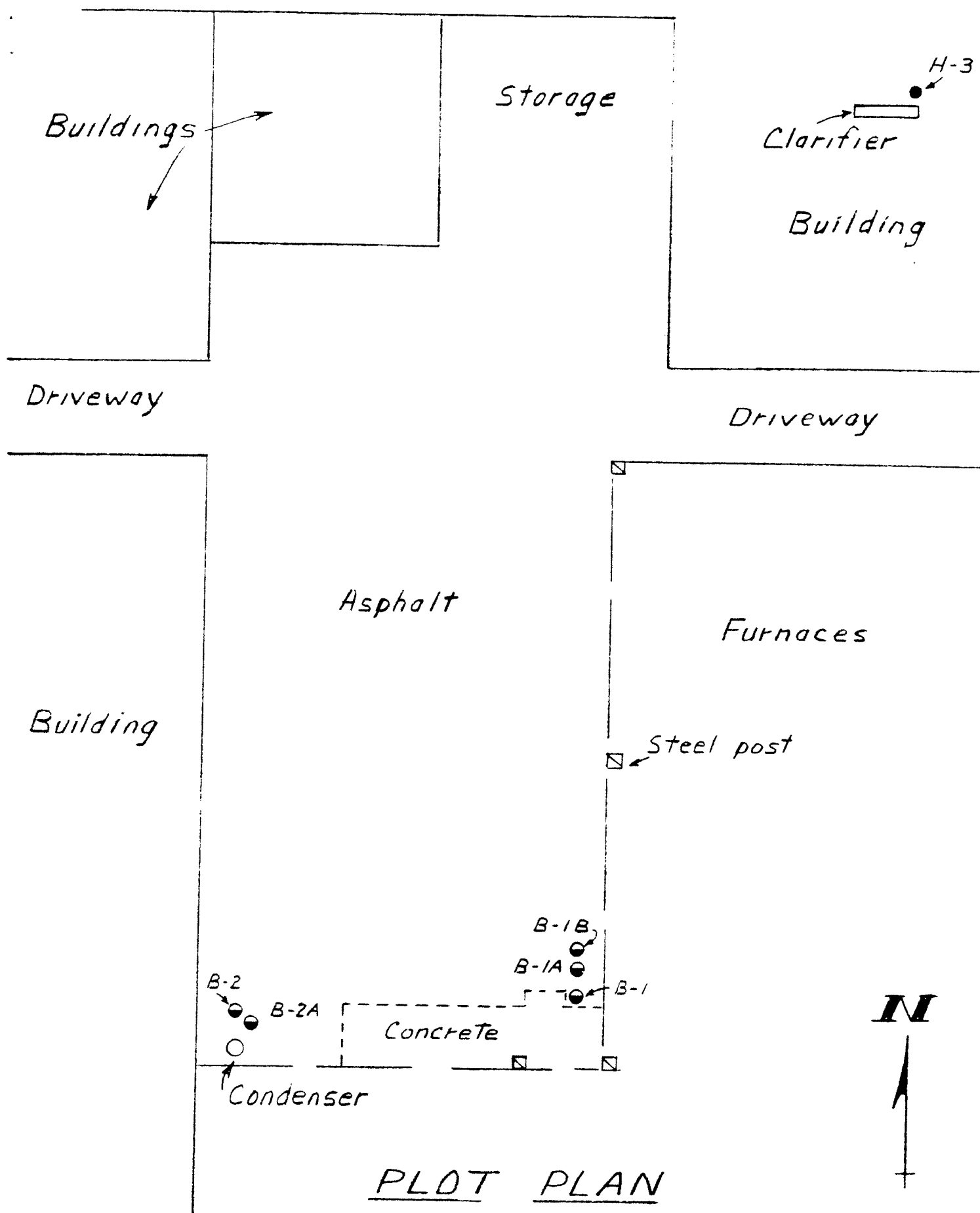
Hand Auger No. 3 (inside building)

0.0 - 0.3' Concrete

0.3' - 4' Alluvial deposits: sand (SM) silty, coarse grained,
wet, gravelly, brown

4'-6' Alluvial deposits: sand (SP) fine to coarse grained,
some pea gravel, unable to
drill farther due to large
cobbles

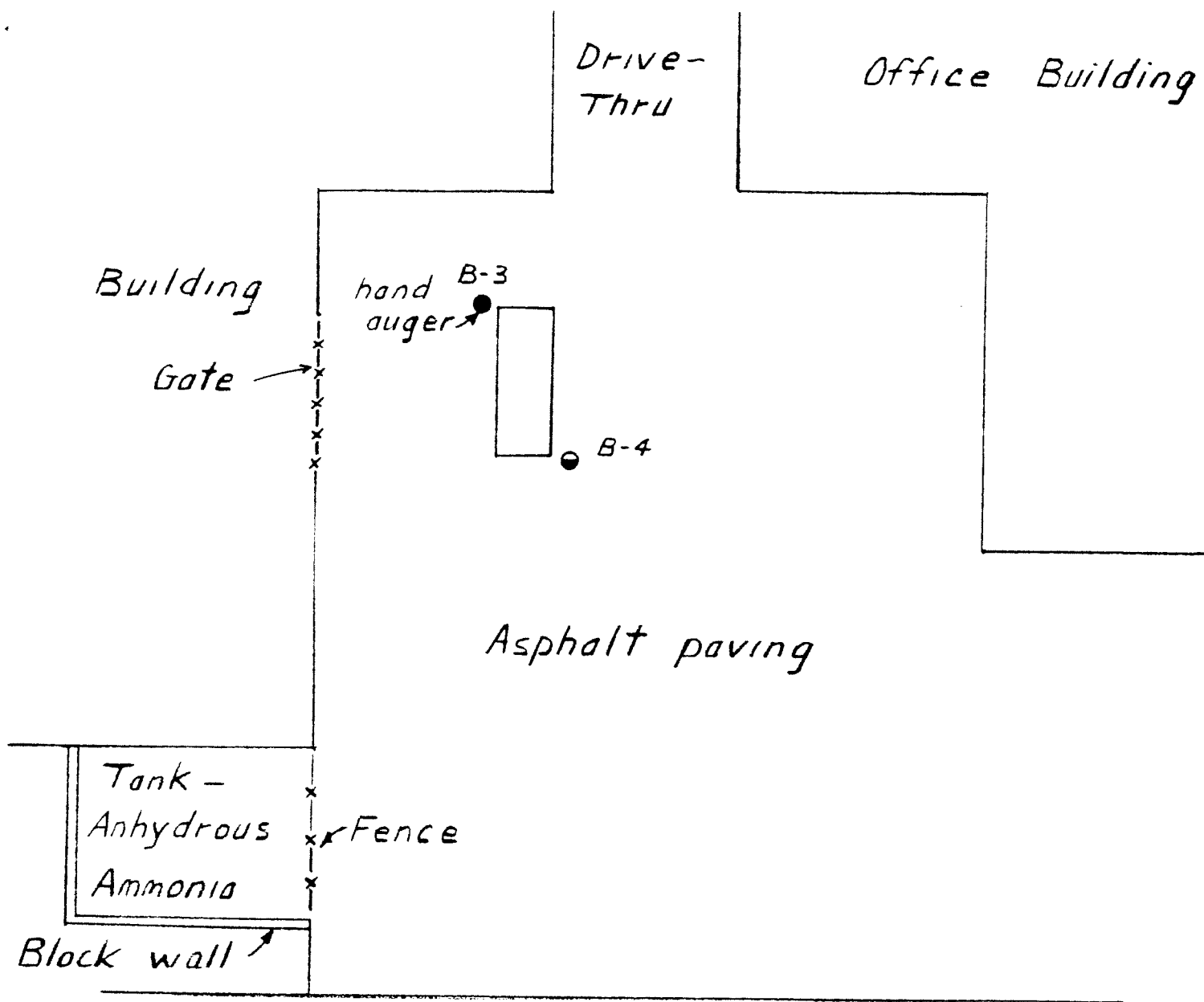
Samples at 2' and 6'



PLOT PLAN

1"=16'

FIGURE 1

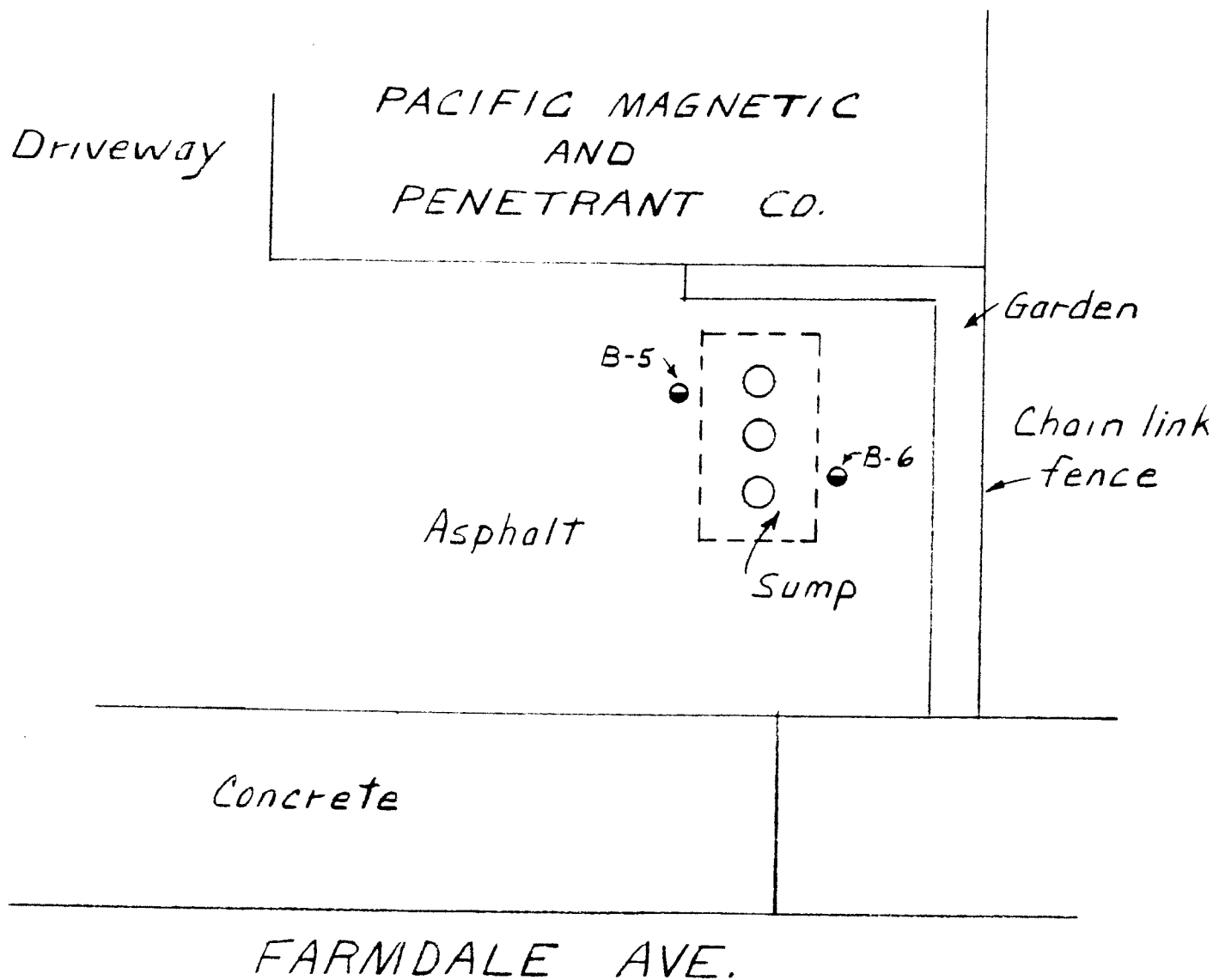


FARMDALE AVENUE

PLOT PLAN
1"=10'

FIGURE 2

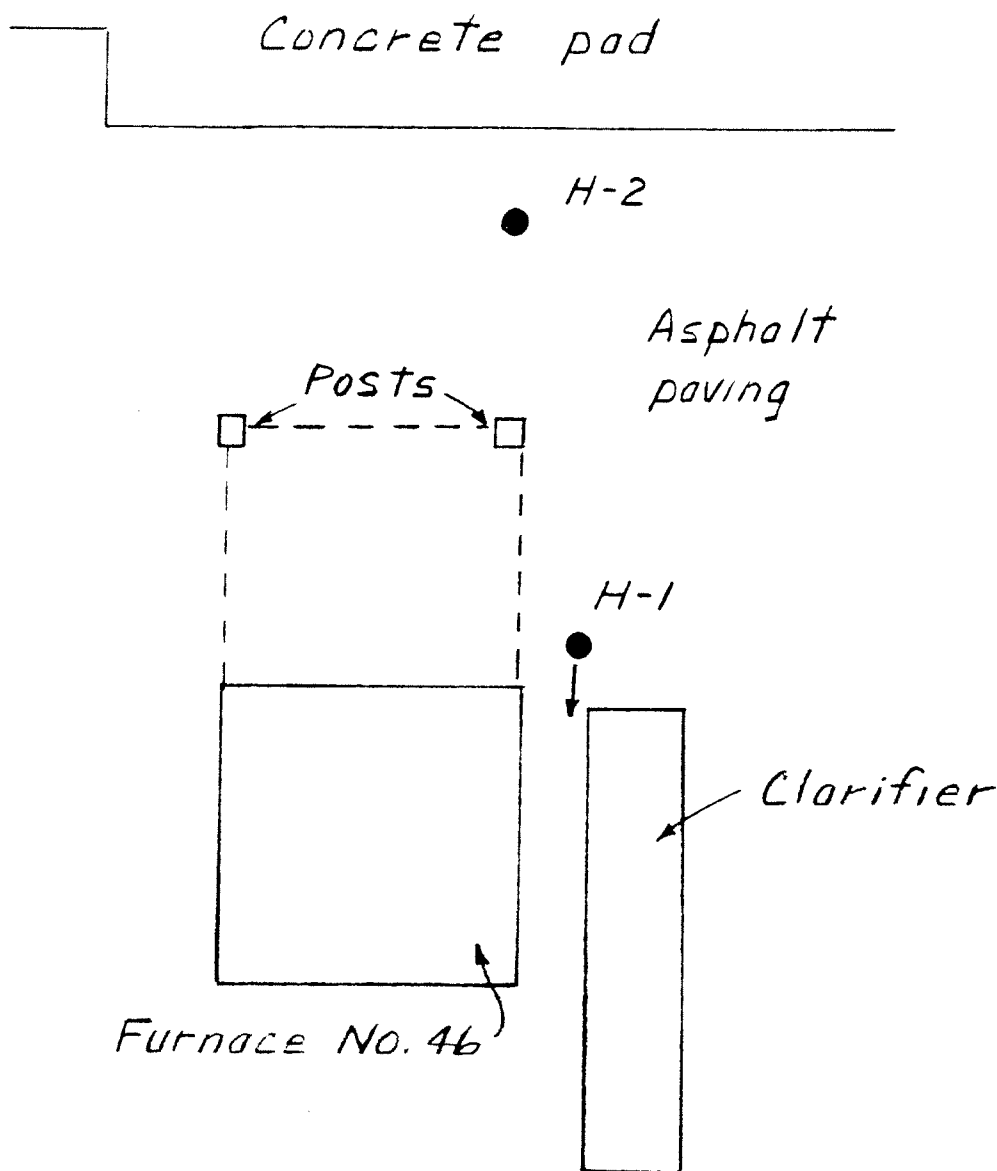




1"=10'

PLOT PLAN

FIGURE 3



PLOT PLAN
1"=4'

FIGURE 4



3/10/90

Healy Environmental, Inc.

ENVIRONMENTAL INC.

Subsurface Investigation Report

Site Location:

Pacific Steel Treating Co., Inc.
6829 Farmdale Ave.
N. Hollywood, CA 91605

Robert Mankin

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INTRODUCTION

Pacific Steel and Treating Company, Inc. is located at 6829 Farmdale Ave, North Hollywood, CA 91605 (Appendix A, location map). The facility is engaged in the heat treating of ferrous and nonferrous metals. The heat treating process closely controls the time, temperature, and heating and cooling rates, thereby hardening or softening the material. During the process, the microstructure of the particular alloy undergoes a metallurgic phase change. The degree of metallurgical phase change conforms to government established specifications applicable to the process.

Solvent is used in the process for cleaning the materials in preparation for Rockwell Testing. The cleaning process is performed in a state of the art solvent recovery system. The solvent recovery system consists of a water bath, where water acts to cool the solvent, thereby decreasing volatilization into the atmosphere. The solvent recovery system is 80% effective, however some fugitive emissions do escape to the atmosphere. The solvent is recycled after multiple episodes of organic synthesis renders it unable to further cleanse heat treated materials.

Pacific Steel Treating Company, Inc. is cooperating with the California Regional Water Quality Control Board (R.W.Q.C.B.) in implementing the Well Investigation Program. This phase of the

investigation is concerned with deep exploratory soil borings in five areas of the facility found to have soil tainted with solvents (Appendix A, plot plan map). Investigative work completed to date includes a Preliminary Subsurface Soils Investigation (filed R.W.Q.C.B., November 8, 1989). This Report identified the six point source areas.

The second phase of the investigation will concern itself with the sixth area (Furnace Area), where significant concentrations of solvent has been found in the soil. The third phase of the investigation will address the lateral extent of the contaminants in the point source areas. The fourth and final phase will be the installation of monitoring wells to determine if the point sources identified on this facility have adversely impacted local ground water resources.

SCOPE OF INVESTIGATION

This phase of the investigation was implemented on February 12, 1990 and completed on February 16, 1990. The work was conducted in accordance with the Work Plan filed with R.W.Q.C.B., Los Angeles Region, on January 12, 1990, amended January 19, 1990. A representative from R.W.Q.C.B. (Ms. Mila Silvestre) was present on the first day of this program, and gave final approval to proceed.

A total of five deep exploratory soil borings were drilled utilizing a Hollow Stem Auger. The exact locations of the soil

borings are presented in Appendix A, point source area map. The depth of each soil boring deviated from the original Work Plan for two primary reasons. The total depth of soil borings B10 and B11 was limited to between 60 and 70 feet below the surface by a impenetrable cobble/boulder layer in the strata (Appendix B, geologic logs), soil borings B7, B8, and B9 were drilled deeper than originally planned. Deeper drilling was authorized after it had been determined low level concentrations of contaminants were found at the original target depth.

Sampling was conducted according to standard protocol (Appendix C), and adhered to the Work Plan. Samples were obtained at five foot intervals. A total of 43 samples were collected, 30 of which were analyzed. All samples selected for analysis were analyzed for EPA method 418.1 (Total Recoverable Petroleum Hydrocarbons), EPA method 8010 (Purgeable Halocarbons), and EPA method 8020 (Purgeable Aromatics). Fifteen samples were analyzed for EPA method 8010 and EPA method 8020 immediately after recovery in a on-site mobile laboratory. Ten samples were placed in cold storage, and analyzed in the stationary laboratory within one week of sample recovery. Eighteen samples were placed "on hold". Five of the samples placed "on hold" were released for analysis on February 26, 1990 (Appendix C, chain of custody).

The five samples analyzed from the "on-hold" category were collected from the five foot interval immediately above the maximum depth of each soil boring. They were released for

analysis to monitor the accuracy of the mobile laboratory equipment, and to monitor the effect of solvent volatilization from coarse grained material with time.

FINDINGS

The underlying geologic formation is classified as Recent Alluvium. The formation underlying this facility is interbedded stream and flood plain deposits related to the migration pattern of the Tujunga Wash prior to it's channelization. Generally, the underlying material consists of unconsolidated, moderately sorted, medium to course grained, pebbly sand, with the frequency and size of the pebbles increasing with depth.

The formation is fairly consistent under the entire area of the facility. The material encountered is highly permeable with a estimated porosity of 25%. A cobble/boulder bed is encountered approximately 65-70 feet below the surface. Drilling with a Hollow Stem Auger into this material is not possible.

The analytical results are presented in Appendix C, and a summary table has been prepared correlating drilling depth to contaminant concentrations. The presence of 1,1,2,2-Tetrachloroethylene (PCE) is indicated in each soil boring. The concentrations range from less than 1 part per billion (ppb) to 26 ppb. Sample numbers S14, S18, S25, S32, and S42 are the "on-hold" samples that were analyzed near the end of the 14 day holding time. In each

instance the PCE concentrations were found to be lower than the concentrations found in the samples analyzed in the mobile laboratory. This may be related to the volatilization of the chemical from the sample with time, or inaccuracies of the equipment in the mobile laboratory.

The presence of Toluene is indicated in each soil boring. The concentrations range from 1.3 ppb to 13 ppb. In soil boring B7, this chemical is reported as non-detectable at the 60 foot level (maximum depth). In soil boring B8, the concentration steadily decreases, and is non-detectable at the 50 foot level (maximum depth). In soil boring B9, traces of this chemical was found in all samples. In soil boring B10, this chemical was not identified by the mobile laboratory, but was detected by the stationary laboratory equipment in sample # S25 (1.3 ppb). In soil boring B11, this chemical was not identified by the mobile laboratory, but was detected by the stationary laboratory equipment in sample # S32 (4.0 ppb).

The presence of 1,1,2-Trichloroethylene (TCE) is indicated in soil borings B7, B8, B10, and B11. The concentrations range from less than 1 ppb to 1.2 ppb. In soil boring B7, TCE was found at the 50 foot level (0.70 ppb). In soil boring B8, TCE was found at the 40 (1.2 ppb) and 50 (0.90 ppb) foot levels. In soil boring B10, TCE was found at the 40 (0.70 ppb) foot level. In soil boring B11, TCE was found at the 40 (0.80 ppb), 50 (1.2 ppb), and 60 (0.51 ppb) foot levels.

Petroleum hydrocarbons were analyzed for using the infrared spectroscopy method. This method is accurate to a detection limit of 500 ppb. No petroleum hydrocarbons were found above this concentration in any of the samples analyzed.

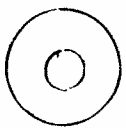
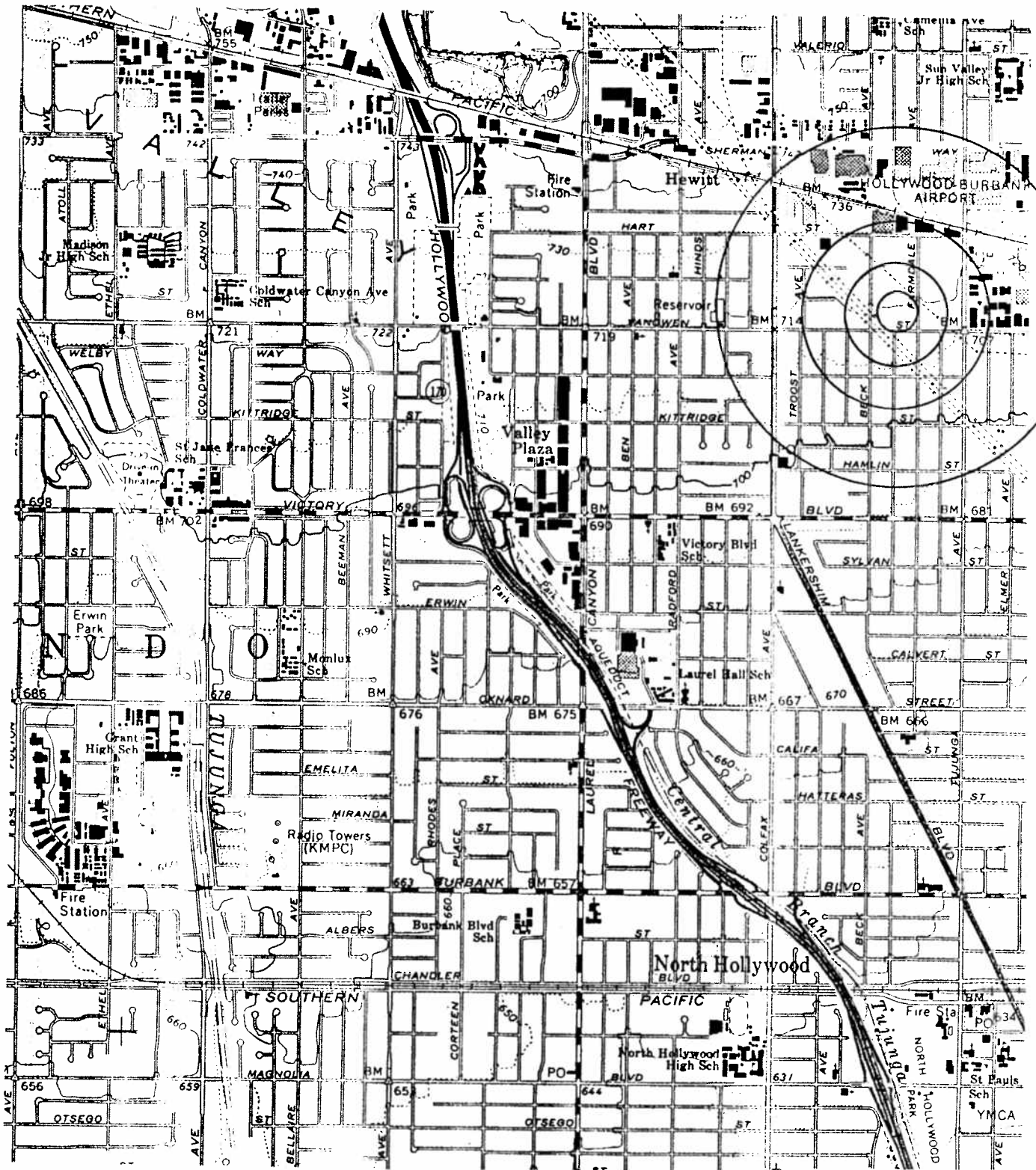
CONCLUSIONS/RECOMMENDATIONS

We conclude there is a presence of halogenated and aromatic hydrocarbons in each of the deep exploratory soil borings. The concentrations of TCE in soil are below the acceptable concentrations for this chemical in drinking water. The concentrations of Toluene in soil are below the concentrations for this chemical in drinking water. The concentrations of PCE in soil are above the concentrations established for this chemical in drinking water. We conclude this site has insignificant concentrations of TCE and Toluene, and the presence of these chemicals is not a threat to the environment. The concentrations of PCE indicate this chemical is the primary contaminant on this site.

The concentrations of PCE found are relatively low, and do not pose an immediate threat to the environment. While downward migration of PCE through the porous underlying sands is apparent from this data, the low concentrations indicate that the possibility of a significant silt/clay interval at depth impeding or stopping the downward migration exists.

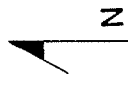
We recommend this program continue as mitigated with the Regional Water Quality Control Board. We also suggest that a study of the local stratigraphy be performed to determine the presence/absence of a significant silt/clay interval at depth.

APPENDIX A

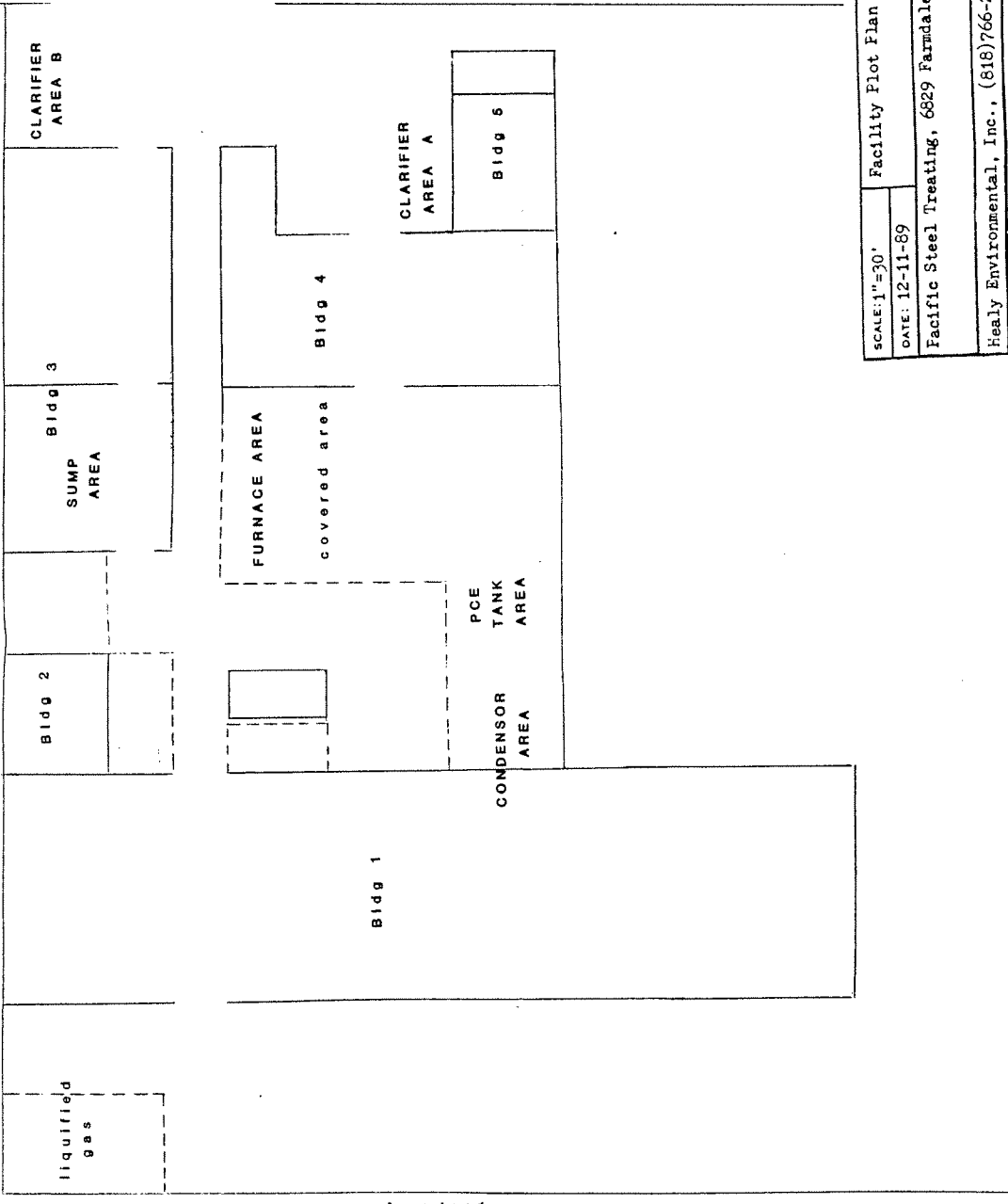


- site location

SCALE: 1"=2000'	Facility Location Map	DRAWN BY RJM
DATE: 12-14-89		REVISED
Pacific Steel Treating, 6829 Farmdale Ave., N. Hollywood, CA		
Healy Environmental, Inc. (818) 766-2222		



property line



Farmdale Ave.

SCALE: 1"=30'	Facility Plot Plan	DRAWN BY: RJM
DATE: 12-11-89		REVISED
Pacific Steel Treating, 6829 Farmdale Ave., N. Hollywood, CA		
Healy Environmental, Inc., (818) 766-2222		MAP 2

Facility Offices

B7

Bldg. 4

Clarifier Area A

power lines

Bldg. 5

Anhydrous
Ammonia
Tank

FARMDALE AVENUE



● -soil boring
location

SCALE: 1"=10'

Clarifier Area A

DRAWN BY RJM

DATE: 1-6-90

REVISED 3-5-90

Pacific Steel Treating, 6829 Farmdale Ave,
N. Hollywood, CA

Healy Environmental, Inc. (818) 766-2222

map 3a

storage area

Bldg. 3

● B8

Sump Area

driveway

covered furnace area

Bldg. 4



● -soil boring
location

SCALE: 1"=10'

DATE: 1-6-90

Sump Area

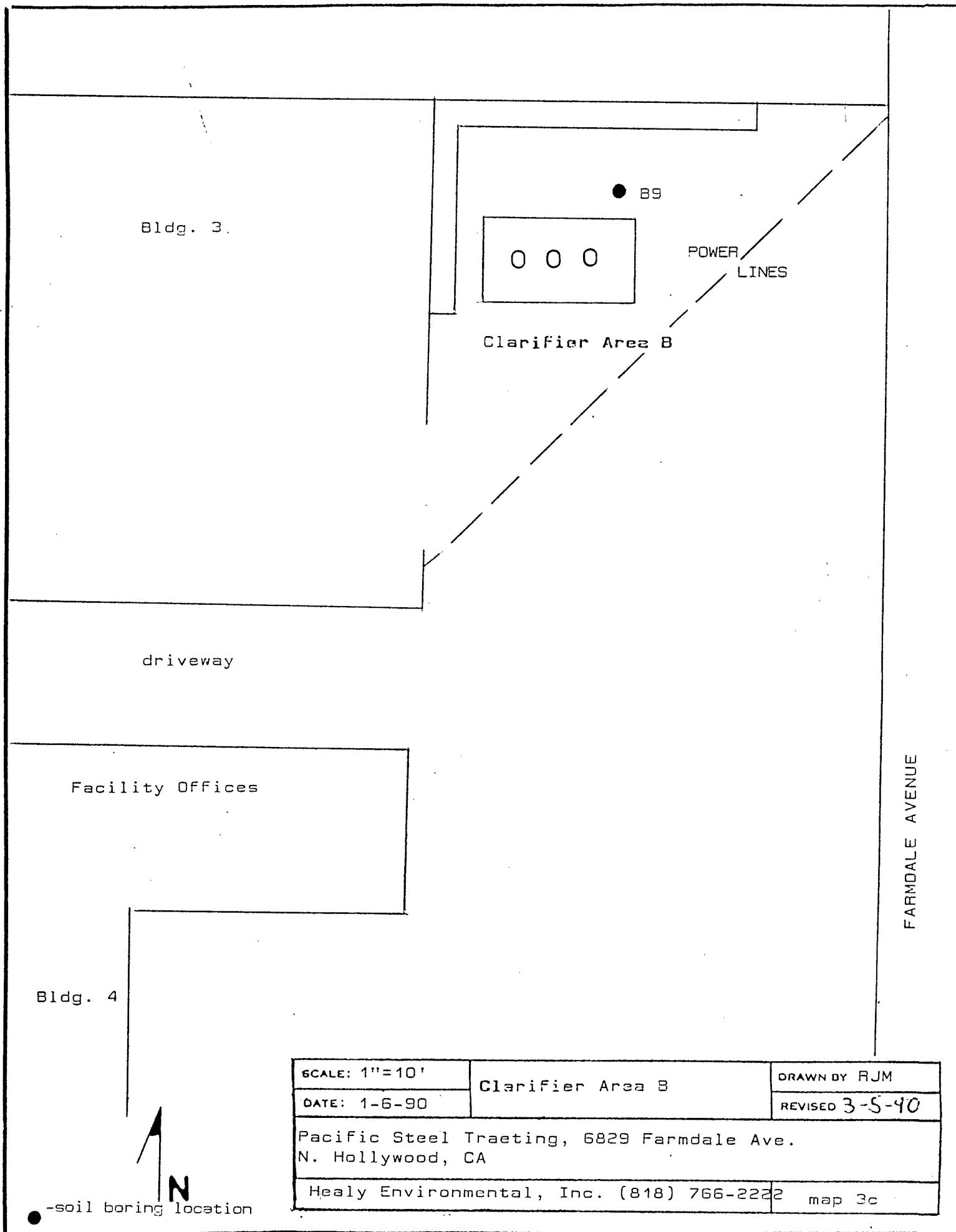
DRAWN BY RJM

REVISED

Pacific Steel Treating, 6829 Farmdale Ave.
N. Hollywood, CA

Healy Environmental, Inc. (818)766-2222

map 3b



SCALE: 1"=10'	Clarifier Area B	DRAWN BY RJM
DATE: 1-6-90		REVISED 3-5-90
Pacific Steel Traeting, 6829 Farmdale Ave. N. Hollywood, CA		
Healy Environmental, Inc. (818) 766-2222		map 3c

compressor
area

concrete
berm

covered
furnace
area

Bldg. 1

B11

B10

○ condenser

concrete pad

covered area



● -soil boring
location

SCALE: 1"=10'

DATE: 1-6-90

Condenser Area
Former PCE Tank

DRAWN BY RJM

REVISED 3-5-90

Pacific Steel Treating, 6829 Farmdale Ave.
N. Hollywood, CA

Healy Environmental, Inc., (818)766-2222 map3d

APPENDIX B

MAJOR DIVISIONS			GROUP SYMBOLS	TYPICAL NAMES
COARSE GRAINED SOILS (More than 50% of material is LARGER than No 200 sieve size)	GRAVELS (More than 50% of coarse fraction is LARGER than the No 4 sieve size)	CLEAN GRAVELS (Little or no fines)	GW	Well graded gravels, gravel-sand mixtures, little or no fines
			GP	Poorly graded gravels or gravel-sand mixtures, little or no fines
		GRAVELS WITH FINES (Appreciable amt of fines)	GM	Silty gravels, gravel-sand-silt mixtures
			GC	Clayey gravels, gravel-sand-clay mixtures
	SANDS (More than 50% of coarse fraction is SMALLER than the No 4 sieve size)	CLEAN SANDS (Little or no fines)	SW	Well graded sands, gravelly sands, little or no fines
			SP	Poorly graded sands or gravelly sands, little or no fines
		SANDS WITH FINES (Appreciable amt of fines)	SM	Silty sands, sand-silt mixtures.
			SC	Clayey sands, sand-clay mixtures.
FINE GRAINED SOILS (More than 50% of material is SMALLER than No. 200 sieve size)	SILTS AND CLAYS (Liquid limit LESS than 50)		ML	Inorganic silts and very fine sands, rock flour, silty or clayey fine sands or clayey silts with slight plasticity.
			CL	Inorganic clays of low to medium plasticity, gravelly clays, sandy clays, silty clays, lean clays
			OL	Organic silts and organic silty clays of low plasticity.
	SILTS AND CLAYS (Liquid limit GREATER than 50)		MH	Inorganic silts, micaceous or diatomaceous fine sandy or silty soils, elastic silts.
			CH	Inorganic clays of high plasticity, fat clays.
			OH	Organic clays of medium to high plasticity, organic silts
			HIGHLY ORGANIC SOILS	

BOUNDARY CLASSIFICATIONS: Soils possessing characteristics of two groups are designated by combinations of group symbols.

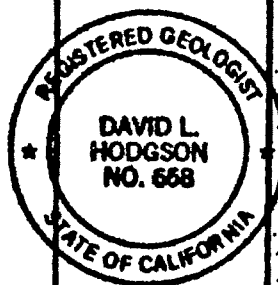
P A R T I C L E S I Z E L I M I T S						
SILT OR CLAY	SAND			GRAVEL		COBBLES
	FINE	MEDIUM	COARSE	FINE	COARSE	
	NO 200	NO 40	NO 10	NO 4	1/2 in.	3 in.
						(12 in.)
	U. S. STANDARD SIEVE SIZE					

UNIFIED SOIL CLASSIFICATION SYSTEM

Reference:
The Unified Soil Classification System, Corps of Engineers, U.S. Army Technical Memorandum No 3-357, Vol I, March, 1953. (Revised April, 1960)

Boring # B7Date 2-13-90Geologist Robert MaikischSurface Elevation +720 Ft. Drilling Method Hollow Stem AugerJob Name Pacific SteelLocation 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	Lithologic column	Description
5	SW						Soil boring was backfilled with a sand/bentonite mixture. The mixture was 50% native sand, 50% bentonite clay. Three feet of concrete was placed at the top of the soil boring.
10	SW						
15	SW	9 11 16	15'		S1/66011/ nd/nd/nd		Brown, medium to coarse grain moderately sorted, subrounded pebbly (2% to 10mm), sand
20	SW	9 18 7	20'		S2/66012/ nd/nd/2.1		Brown, medium to coarse graine moderately sorted, subrounded, pebbly (2% to 10mm), sand
25	SW	10 17 22	25'		S3/not analyzed		Light Brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 10mm) sand
							Light Brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 35mm) sand



Boring # B7 Date 2-13-90 Geologist Robert Maikisch

Surface Elevation +720 ft. Drilling Method Hollow Stem Auger

Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
30	SW	12 25 21	30'		S4/66014/ nd/nd/8.7		subrounded, pebbly (2% to 35mm) sand Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (7% to 15mm) sand
35	SW	19 23 25	35'		S5/not analyzed		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (1% to 25mm), sand
40	SW		40'		S6/66016/ nd/nd/4.3		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (1% to 25mm), sand
45	SW	32 57	45'		S16/66026/ nd/nd/3.7		Light brown, coarse grained, moderately sorted, subrounded, pebbly (5% to 1mm), sand
50	SW		50'		S17/66027/ 0.7/6.25/ nd		Light brown, coarse grained, moderately sorted, subrounded, pebbly (5% to 15mm), sand

Boring # B7 Date 2-13-90 Geologist Robert Maikisch

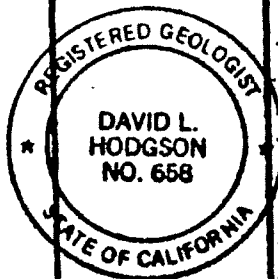
Surface Elevation +720 ft. Drilling Method Hollow Stem Auger

Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
55	GP	119	55'		S18/66028/ nd/1.0/13.2		Poorly graded, coarse gravel, 10% coarse grained sand, cobbles up to 4" in diameter
60		71	2.5"		partial sample S19/66029/ nd/17.5/nd		cobbles/boulders, AUGER REFUSAL, drilling halted
65							
70							
75							

Boring # B8 Date 2-13-90 Geologist Robert Maikisch
 Surface Elevation +720ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
5	SW						Soil boring was backfilled with a 50/50 mixture of native sand and bentonite clay. A 3 ft. concrete plug was placed at the top of the borehole.
10	SW	12 15	10'		S7/66017/ nd/0.52/ 6.4		Brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 50mm), sand
15	SW	13 17	15'		S8/not analyzed		Light brown, medium to coarse grained, very well sorted, subrounded, sand
20	SW	10 15	20'		S9/66019/ nd/0.54/ 11.9		Light brown, medium to coarse grained, well sorted, subrounded, pebbly (1% to 5mm), sand
25	SW	15 24 22	25'		S10/not analyzed		Light brown, medium to coarse grained, well sorted, subrounded, pebbly (1% to 10mm), sand



Boring # B8

Date 2-13-90

Geologist Robert Maikisch

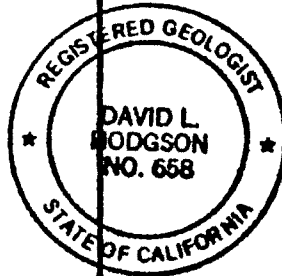
Surface Elevation +720 ft. Drilling Method Hollow Stem Auger

Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
30	SW	12 24 25	30'		S11/66021/ nd/nd/4.0		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (7% to 35mm), sand
35	SW	22 25	35'		S12/not analyzed		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (1% to 25mm) sand
40	SW	24 27	40'		S13/66023/ 1.2/13.3/ nd		Light brown, medium to coarse grained, well sorted, subrounded, pebbly (1% to 5mm), sand
45	SW	32 40	45'		S14/66024/ nd/nd/3.3		Light brown, coarse grained, well sorted, subrounded, pebbly (1% to 5mm), sand
50	SW	39 56	50'		S15/66025/ 0.9/12.0/nd		Light brown, coarse grained, moderately sorted, subrounded, pebbly (5% to 25mm), sand

Boring # B9 Date 2-16-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	Lithologic Column	Description
							Soil boring was backfilled with a 50/50 mixture of native sand and bentonite clay. A 3 ft. concrete plug was placed at the top of the borehole.
5	SW						Brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 40 mm), sand
10	SW						Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 50mm), sand
15	SW	5 6 6	15'		S34/66044/ nd/3.17/13.0		Light brown, coarse grained, moderately sorted, subangular, pebbly (3% to 15mm), sand
20	SW	14 21 27	20'		S35/66045/ nd/0.82/nd		Light brown, medium to coarse grained, well sorted, subrounded, sand
25	SW	15 22 31	25'		S36/not analyzed		Light brown, medium to coarse grained, well sorted, subrounded, sand



Boring # B9 Date 2-16-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
30	SW	20 25 29	30'		S37/66047/ nd/1.61/nd		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (1% to 5mm), sand
35	SW	18 27 29	35'		S38/not analyzed		Light brown, coarse grained, moderately sorted, subrounded, pebbly (5% to 10mm), sand
40	SW	39 50	40'		S39/66049/ nd/1.46/nd		Light brown, coarse grained, well sorted, subrounded, sand
45	SW	41 50	45'		S40/not analyzed		Light brown, coarse grained, well sorted, subrounded, sand
50	SW		50'		S41/66051/ nd/1.23/nd		Light brown, coarse grained, moderately sorted, subangular, gravelly (30% to 10mm), sand

Geologist Robert Maikisch

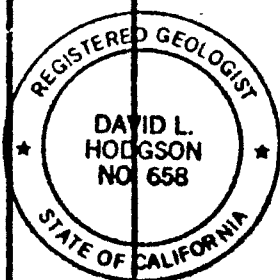
Drilling Method Hollow Stem Auger

Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	Lithologic column	Description
55	SP	60 60	55'		S42/66052/ nd/nd/2.6		Light brown, coarse grained, poorly sorted, subangular, pebbly (1% to 15mm), sand, 1% cobbles to 4"
60	SP	71 100	60'		S43/66053/ nd/1.67/8.4		Light brown, coarse grained, poorly sorted, subangular, gravelly (40% to 30mm), sand
65							
70							
75							

Boring # B10 Date 2-14-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results	lithologic column	Description
5	SW						Soil boring was backfilled with a 50/50 mixture of native sand and bentonite clay. A 3 ft. concrete plug was place at the top of the borehole.
10	SW						Brown, medium to coarse grained, well sorted, subangular, pebbly (2% to 5mm), sand
15	SP						Brown, course grained, well sorted, subangular, pebbly (2% to 5mm), sand
20	SW						Light brown, medium to coarse grained, poorly sorted, subangular, pebbly (7% to 10mm), sand, cobbles (1% to 3")
25	SW						Light brown, medium grained, moderately sorted, subrounded, pebbly (7% to 7mm) sand
							Light brown, medium to coarse grained, moderately sorted, subrounded, Pebbly (3% to 5mm), sand



Boring # B10 Date 2-14-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

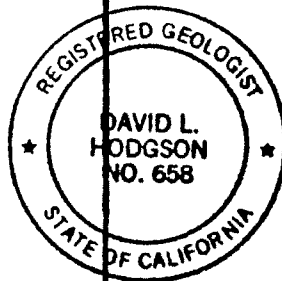
Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results	lithologic column	Description
30	SP						Light brown, medium to coarse grained, very poorly sorted, subrounded, sand, cobbles (5% to 4")
35	SW						Light brown, medium to coarse grained moderately sorted, subrounded, gravelly (10% to 1"), sand
40	SW	22 26 32	40'		S20/66030/ 0.7/21.0/nd		Light brown, medium to coarse grained, moderately sorted, pebbly (1% to 3mm), sand
45	SP	25 42 46	45'		S21/not analyzed		Light brown, medium to coarse grained, poorly sorted, subrounded, pebbly (3% to 25mm), sand
50	SP	25 28 30	50'		S22/66032/ nd/16.6/nd		Light brown, medium to coarse grained, very poorly sorted, subrounded, pebbly

Boring # B10 Date 2-14-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results	lithologic column	Description
55	SP	58	5.5" 55'		partial sample S23/not analyzed		(2% to 40mm), sand, cobbles (3% to 4") Light gray, course grained, poorly sorted, angular, gravelly (10% to 1.5") sand, cobbles (2% to 4.5")
60	SW	18 22	60'		S24/66034/ nd/8.2/nd		Light brown, fine to medium grained, very well sorted, rounded, sand
65	SW	23 41	3" 65'		partial sample S25/66035/ nd/2.53/1.3		Light brown, medium to coarse grained, moderately sorted, subrounded, pebbly (2% to 30mm), sand
70	SP		70'		S26/66036/ nd/3.82/nd		Light brown, medium to coarse grained, poorly sorted, gravelly (30% to 1"), sand
75							cobbles/boulders, AUGER REFUSAL drilling halted

Boring # B11 Date 2-15-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
							Soil boring was backfilled with a 50/50 mixture of native sand and bentonite clay. A 3' concrete plug was placed at the top of the borehole.
5	SW						Gray, medium grained, well sorted, subrounded, sand, moist, odors
	SW						Brown, medium to coarse grained, well sorted, subrounded, pebbly (2% to 5mm) sand, wet, odors
10	SW						Brown, coarse grained, well sorted, subangular, pebbly (2% to 5mm), sand
15	SP						Light brown, medium to coarse grained, subrounded, poorly sorted, pebbly (7% to 10mm), sand; 1% coarse gravel to 3"
20	SP						Light brown, medium to coarse grained, Poorly sorted, subrounded, pebbly (15% to 35mm), sand
25	SW						Light brown, fine to coarse grained, well sorted, subrounded, sand



Boring # B11

Date 2-15-90

Geologist Robert Maikisch

Surface Elevation +720 ft.

Drilling Method Hollow Stem Auger

Job Name Pacific Steel

Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	Lithologic Column	Description
30	SW	15 15 21	30'		S27/66037/ 0.59/14.33/ nd		Light brown, medium grained, very well sorted, rounded, sand
	GW						Coarse gravel (20% medium to coarse grained sand)
35	SW	16 18 13	35'		S28/not analyzed		Light brown, medium grained, very well sorted, rounded, sand
40	SW	29 26 26	40'		S29/66039/ 0.8/26.57/nd		Light brown, medium grained, very well sorted, rounded, sand
45	SP	23 47	45'		S30/not analyzed		Light brown, medium to coarse grained, poorly sorted, pebbly (15% to 12mm), sand
50	SP	13 16	50'		S31/66041/ 1.2/24.84/nd		Light brown, medium to coarse grained, poorly sorted, subangular, pebbly (15% to 15mm), sand

Boring # B11 Date 2-15-90 Geologist Robert Maikisch
 Surface Elevation +720 ft. Drilling Method Hollow Stem Auger
 Job Name Pacific Steel Location 6829 Farmdale Ave., N. Hollywood, CA

Depth (ft)	Classification	Blows/6 inches	Undisturbed Sample	TIP II/ OVA readings in ppm	Field #/Lab #/ results in ppb TCE/PCE/Toluene	lithologic column	Description
55	SP	20 49 37	55'		S32/66042/ nd/3.3/4.0		Light brown, medium to coarse grained poorly sorted, subangular, pebbly (20% to 25mm), sand
60	SP		60'		S32/66043/ 0.51/15.89/ nd		Light brown, medium to coarse grained, very poorly sorted, subangular, pebbly (20% to 35mm), sand
	GP						Coarse gravel containing 2% cobbles to 4"
65	GP				no recovery		
70	GP						Drilling halted due to a broken drive gear on the Rig
75							

Drilling/Results Summary (Results in ppb)

	TCE	PCE	Toluene	TCE	PCE	Toluene
B7-15'	nd	nd	nd	B10-40'	0.70	21.00	nd
B7-20'	nd	nd	2.10	B10-50'	nd	16.60	nd
B7-30'	nd	nd	8.70	B10-60'	nd	8.02	nd
B7-40'	nd	nd	4.30	B10-65'	nd	2.53	1.30
B7-45'	nd	nd	3.70	B10-70'	nd	3.82	nd
B7-50'	0.70	6.25	nd	B11-30'	nd	nd	nd
B7-55'	nd	1.00	13.20	B11-40'	0.80	26.57	nd
B7-60'	nd	17.50	nd	B11-50'	1.20	24.84	nd
B8-10'	nd	0.52	6.40	B11-55'	nd	3.30	4.00
B8-20'	nd	0.54	11.90	B11-60'	0.51	15.89	nd
B8-30'	nd	nd	4.00				
B8-40'	1.20	13.30	nd				
B8-45'	nd	nd	3.30				
B8-50'	0.90	12.00	nd				
B9-15'	nd	3.17	13.00				
B9-20'	nd	0.82	nd				
B9-30'	nd	1.61	nd				
B9-40'	nd	1.46	nd				
B9-50'	nd	1.23	nd				
B9-55'	nd	nd	2.60				
B9-60'	nd	1.67	8.40				

APPENDIX C

SOIL SAMPLING AND DECONTAMINATION PROTOCOL

HOLLOW STEM AUGER

A hollow stem auger will be used to drill the borings. The samples will be obtained using a California modified split-spoon sampler. The sampler is driven into the soil by repeatedly dropping a 140 lb. hammer from a height of 30 inches above the sampler. The blow count is a record of the number of hammer releases required to drive the sampler into the soil. The blow count also reflects the relative density of the soil. The blow count is recorded on the Geologic Log.

The California modified split-spoon sampler consists of a two piece outer barrel that holds three 6 inch long by 2 inch diameter sleeves. The soil, forced into the sample barrel by the hammering action, is collected in the inner sleeves. The center sleeve is removed from the disassembled sampler barrel, capped with aluminum foil and teflon end caps, sealed with utility tape, labeled, placed in an ice chest, transported, and delivered cold to a State Certified Analytical Laboratory by the geologist who collected the samples.

The center sleeve is chosen because it is subject to less cross contamination and mechanical disturbance from the drilling and sampling activities than the upper or lower sleeves. It is believed to best represent the undisturbed soil in the sample interval. The bottom or lower sleeve is also acceptable for use as a sample, and is sometimes collected when duplicate samples are required. The upper sleeve is used for describing the sample interval in the field, and the description is recorded on the Geologic Log.

All samples are labeled with permanent markers on plastic coated labels. Label information is as follows:

- 1) company name and address
- 2) field identification number
- 3) laboratory identification number
- 4) date
- 5) sample location
- 6) collectors signature.

In addition to sampling, a photoionization detector (PID) is used as quantitative field instrument. In order to provide analytical data for the entire boring, the (PID) is used on soil that is collected from the upper sleeve of the split spoon sampler.

Decontamination of the sampler is performed after each sample collection. It consists of washing the sampler in a solution of TSP (trisodium phosphate) and tap water, a initial rinse in tap water, and a final rinse in distilled water. This is commonly referred to as the three bucket method.

CHAIN-OF-CUSTODY RECORD

Analytical Request

Client Mr. & Mrs. J. H. Smith
Address 1234 Main St.
St. Louis, Mo.
Phone 321-4567

Report To: _____
Bill To: _____
P.O. # / Billing Reference _____
Project Name / No. _____

Sampled By (PRINT):	Robert M. Cook
Sampler Signature	Date Sampled 2-10-70

[illegible][illegible]

COOLER NOS.	BAILERS	SHIPMENT METHOD OUT/DATE	ITEM NUMBER	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME
			211	Richard	Mr. J. H. Taylor	10/10/10	

Additional Comments

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client W. J. S. Environmental Inc.
Address 1001 Church Hill Blvd
1111 Wood CB 41601
Phone 714 766 2222

Report To: W. J. S. Environmental Inc.
Bill To: W. J. S. Environmental Inc.
P.O. # / Billing Reference 1111 Wood CB 41601
Project Name / No. W. J. S. Environmental

Pace Client No.
Pace Project Manager
Pace Project No.

* Requested Due Date:

Sampled By (PRINT): Conrad M. Kitch Date Sampled 2-13-90

Sampler Signature _____

ITEM NO.	SAMPLE DESCRIPTION	TIME	MATRIX	PACE NO.	PRESERVATIVES				ANALYSES REQUEST	REMARKS
					UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA		
1	S7 - B8 20'									hold
2	S10 - B8 25'									hold
3	S11 - B8 30'									
4	S12 - B8 35'									
5	S13 - B8 40'									
6	S14 - B8 45'									
7	S15 - B8 50'									
8	S16 - B7 45'									hold

ITEM NUMBER	SHIPMENT METHOD	RETURNED/DATE	BAILERS	COOLER NOS.	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME

Additional Comments: all data - published

W. J. S. Environmental

W. J. S. Environmental

2-13-90

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client: Hardy Environmental Test Report To: Robert Markisch Pace Client No. _____
 Address: 1111 Chas Hwy Steel Bill To: Environmental Pace Project Manager _____
 Phone: 717 766 2222 P.O. # / Billing Reference: 162716 Pace Project No. _____
 Project Name / No.: 0.0000 Steel *Requested Due Date: _____

ITEM NO.	SAMPLE DESCRIPTION	TIME	MATRIX	PACE NO.	PRESERVATIVES				ANALYSES REQUEST	REMARKS
					UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA		
1	517 - 87 50'									
2	518 - 87 55'									
3	519 - 87 60'									
4	520 - 87 70'									
5										
6										
7										
8										

ITEM NO.	SHIPMENT METHOD	SHIPMENT OUT/DATE	SHIPMENT RETURNED/DATE	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME

all test material - Markisch Markisch 7/14/90

SEE REVERSE SIDE FOR INSTRUCTIONS

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client: Healy Environmental
Address: 11211 Chambers Blvd
North Hollywood, CA 91601
Phone: 818-272-2722

Report To: Robert M. Kirsch
Bill To: Healy Environmental
P.O. # / Billing Reference: 16-2416
Project Name / No.: Healy Environmental

Pace Client No.

Pace Project Manager

Pace Project No.

*Requested Due Date:

Sampled By (PRINT):

Robert M. Kirsch
Sampler Signature Date Sampled

Healy Environmental 2-14-90

ITEM NO.	SAMPLE DESCRIPTION	TIME	MATRIX	PAGE NO.
1	<u>818-5204</u>	<u>810</u>	<u>40'</u>	
2	<u>521</u>	<u>810</u>	<u>45'</u>	
3	<u>522</u>	<u>810</u>	<u>50'</u>	
4	<u>523</u>	<u>810</u>	<u>55'</u>	
5	<u>524</u>	<u>810</u>	<u>60'</u>	
6	<u>525</u>	<u>810</u>	<u>65'</u>	
7	<u>526</u>	<u>810</u>	<u>70'</u>	
8				

NO. OF CONTAINERS			
UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA

ANALYSES REQUEST

Healy Environmental
2/10/8030

REMARKS

hold

hold

hold run 2326-90

COOLER NOS.	BAILERS	SHIPMENT METHOD OUT/DATE	RETURNED/DATE	ITEM NUMBER	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME
					<u>Healy Environmental</u>	<u>Healy Environmental</u>	<u>2/14/90</u>	<u>10:50</u>

Additional Comments

SEE REVERSE SIDE FOR INSTRUCTIONS

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client: Unity Environmental Inc
Address: 11211 Chandler Blvd
A Hollywood, CA 91601
Phone: 818 766 2222
Report To: Robert Markisch
Bill To: Accounting
P.O. # / Billing Reference:
Pace Client No.
Pace Project Manager
Pace Project No.
Project Name / No: 16 916
*Requested Due Date:

ITEM NO.	SAMPLE DESCRIPTION	TIME MATRIX	PACE NO.	PRESERVATIVES				NO. OF CONTAINERS	ANALYSES REQUEST				REMARKS
				UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA						
1	S27 B11 30'												Hold
2	S28 B11 35'												Hold
3	S29 B11 40'												Hold released 2:26
4	S30 B11 45'												
5	S31 B11 50'												
6	S32 B11 55'												
7	S33 B11 60'												
8													

COOLER NOS.	BAILERS	SHIPMENT METHOD OUT/DATE	RETURNED/DATE	ITEM NUMBER	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME
					all Robert Markisch	Mark Markisch	7/15/90	13:50

Additional Comments:

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client Healy Environmental, Inc.
Address 11211 Chandler Blvd.
A. Hollywood, CA 91601
Phone 218 766 2222

Report To: Robert Markisch
Bill To: Accounting
P.O. # / Billing Reference
Project Name / No. 16 916

Pace Client No.

Pace Project Manager

Pace Project No.

*Requested Due Date:

Sampled By (PRINT):

Robert Markisch
Date Sampled
Robert Markisch

Sampler Signature

ITEM NO.	SAMPLE DESCRIPTION	TIME	MATRIX	PACE NO.	NO. OF CONTAINERS					PRESERVATIVES				ANALYSES REQUEST	REMARKS
					UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA							

1	S34	B9	15'												
2	S35	B9	20'												hold
3	S36	B9	25'												hold
4	S37	B9	30'												hold
5	S38	B9	35'												
6	S39	B9	40'												
7	S40	B9	45'												
8	S41	B9	50'												

COOLER NOS.	BAILERS	SHIPMENT METHOD		ITEM NUMBER	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME
		OUT/DATE	RETURNED/DATE					

Additional Comments

Robert Markisch

AKP

7/10/00 14:00

CHAIN-OF-CUSTODY RECORD
Analytical Request

Client Healy Environmental, Inc.
Address 11211 Chandler Blvd.
A Hollywood, CA 91601
Phone 818 766 2222

Report To: Robert Markich
Bill To: Accounting
P.O. # / Billing Reference 916 916
Project Name / No. Pacific Steel

Pace Client No.

Pace Project Manager

Pace Project No.

*Requested Due Date:

Sampled By (PRINT):

Robert Markich
Sampler Signature Date Sampled

Robert Markich

ITEM NO.	SAMPLE DESCRIPTION	TIME	MATRIX	PACE NO.	NO. OF CONTAINERS	PRESERVATIVES				ANALYSES REQUEST	REMARKS
						UNPRESERVED	H ₂ SO ₄	HNO ₃	VOA		
1	542 39 55'										
2	543 69 60'										
3											
4											
5											
6											
7											
8											

COOLER NOS.	BAILERS	SHIPMENT METHOD OUT/DATE	SHIPMENT METHOD RETURNED/DATE	ITEM NUMBER	RELINQUISHED BY / AFFILIATION	ACCEPTED BY / AFFILIATION	DATE	TIME
					Robert Markich	Robert Markich	7/16/00	14:05

Additional Comments

30 Hughes, Suite 206 ☐ Irvine, CA 92718 ☐ Phone (714) 380-9559 ☐ FAX (714) 380-9832

March 2, 1990

Mr. Robert Maikisch
Healy Environmental, Inc.
11211 Chandler Blvd.
N. Hollywood, CA 91601

RE: Pacific Steel

Dear Mr. Maikisch:

Enclosed is the report of laboratory analyses for samples received February 15, 1990.

The data contained in this report were obtained using EPA or other approved methodologies. All analyses were performed by me or under my direct supervision.

The remaining samples will be returned to you within 30 days of analyses completion date.

If you have any questions concerning this report, please feel free to contact us.

Sincerely,

 315190
Wasfi Y. Attalla, Ph.D.
Regional Director

Enclosures

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66011 # S1	# 66012 # S2	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	ND	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	2.1	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66014 # S4	# 66016 # S6	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	ND	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	8.7	4.3	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66026 # S16	# 66027 # S17	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	0.7	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	6.25	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	3.7	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66041 # S31	# 66042 # S32	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	1.0	17.5	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	ND	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	13.2	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

REPORT OF LABORATORY ANALYSIS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

PURGEABLE HALOCARBONS & AROMATICS 8010/8020 METHOD

DATE	: 3/02/1990	CLIENT NAME:	Healy Environ., Inc.
PACE PROJECT #	: 700215.500	ADDRESS	: 11211 Chandler Blvd
DATE SAMPLE RECEIVED:	2/15/1990		N. Hollywood, CA 91601
MATRIX	: Soil	TELEPHONE	: (818)766-2222
PROJECT NAME	: Pacific Steel	ATTENTION	: Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66017 # S7	# 66019 # S9	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	0.52	0.54	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	6.4	11.9	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66021 # S11	# 66023 # S13	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	1.2	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	13.3	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	4.0	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66024 # S14	# 66025 # S15	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	0.9	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	ND	12.0	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	3.3	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

REPORT OF LABORATORY ANALYSIS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66044 # S34	# 66045 # S35	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	3.17	0.82	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	13.0	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66047 # S37	# 66049 # S39	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	1.61	1.46	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66051 # S41	# 66052 # S42	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	1.23	ND	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	2.6	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66053 # S43	# 66030 # S20	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	0.7	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	1.67	21.0	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	8.4	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66032 # S22	# 66034 # S24	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	16.6	8.02	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66035 # S25	# 66036 # S26	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	ND	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	2.53	3.82	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	1.3	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66037 # S27	# 66039 # S29	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	0.59	0.8	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	14.33	26.57	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818) 766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER		MDL/Ug/Kg
	# 66041 # S31	# 66042 # S32	
Dichlorodifluoromethane	ND	ND	2.0
Chloromethane	ND	ND	1.0
Vinyl Chloride	ND	ND	0.5
Bromothane	ND	ND	1.0
Chloroethane	ND	ND	0.5
Trichlorofluoromethane	ND	ND	1.0
1,1-Dichloroethene	ND	ND	0.5
Methylene Chloride	ND	ND	0.5
trans-1,2-Dichloroethene	ND	ND	0.5
1,1-Dichloroethane	ND	ND	0.5
Chloroform	ND	ND	0.5
1,1,1-Trichloroethane	ND	ND	0.5
Carbon Tetrachloride	ND	ND	0.5
1,2-Dichloroethane (DCA)	ND	ND	0.5
Trichloroethene (TCE)	1.2	ND	0.5
1,2-Dichloropropane	ND	ND	0.5
Bromodichloromethane	ND	ND	0.5
2-Chloroethylvinyl ether	ND	ND	0.5
trans-1,3-Dichloropropene	ND	ND	0.5
cis-1,3-Dichloropropene	ND	ND	0.5
1,1,2-Trichloroethane	ND	ND	0.5
Tetrachloroethene	24.84	3.3	0.5
Dibromochloromethane	ND	ND	0.5
Chlorobenzene	ND	ND	0.5
Bromoform	ND	ND	0.5
1,1,2,2-Tetrachloroethane	ND	ND	0.5
Benzene	ND	ND	0.5
Toluene	ND	4.0	0.5
Chlorobenzene	ND	ND	0.5
Ethyl Benzene	ND	ND	0.5
Xylenes	ND	ND	0.5
1,3-Dichlorobenzene	ND	ND	0.5
1,4-Dichlorobenzene	ND	ND	0.5
1,2-Dichlorobenzene	ND	ND	0.5

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

PURGEABLE HALOCARBONS & AROMATICS
8010/8020 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
PROJECT NAME : Pacific Steel ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER	
	# 66043	MDL/Ug/Kg
-----	# S33	-----
Dichlorodifluoromethane	ND	2.0
Chloromethane	ND	1.0
Vinyl Chloride	ND	0.5
Bromothane	ND	1.0
Chloroethane	ND	0.5
Trichlorofluoromethane	ND	1.0
1,1-Dichloroethene	ND	0.5
Methylene Chloride	ND	0.5
trans-1,2-Dichloroethene	ND	0.5
1,1-Dichloroethane	ND	0.5
Chloroform	ND	0.5
1,1,1-Trichloroethane	ND	0.5
Carbon Tetrachloride	ND	0.5
1,2-Dichloroethane (DCA)	ND	0.5
Trichloroethene (TCE)	0.51	0.5
1,2-Dichloropropane	ND	0.5
Bromodichloromethane	ND	0.5
2-Chloroethylvinyl ether	ND	0.5
trans-1,3-Dichloropropene	ND	0.5
cis-1,3-Dichloropropene	ND	0.5
1,1,2-Trichloroethane	ND	0.5
Tetrachloroethene	15.89	0.5
Dibromochloromethane	ND	0.5
Chlorobenzene	ND	0.5
Bromoform	ND	0.5
1,1,2,2-Tetrachloroethane	ND	0.5
Benzene	ND	0.5
Toluene	ND	0.5
Chlorobenzene	ND	0.5
Ethyl Benzene	ND	0.5
Xylenes	ND	0.5
1,3-Dichlorobenzene	ND	0.5
1,4-Dichlorobenzene	ND	0.5
1,2-Dichlorobenzene	ND	0.5

MDL: Method Detection Limit.

ND : Not detected at or above the MDL.

TOTAL PETROLEUM HYDROCARBONS
418.1 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66011 # S1	# 66012 # S2	# 66014 # S4	
Total Petroleum Hydrocarbons	ND	ND	ND	50

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66016 # S6	# 66027 # S17	# 66029 # S19	
Total Petroleum Hydrocarbons	ND	ND	ND	50

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66017 # S7	# 66019 # S9	# 66021 # S11	
Total Petroleum Hydrocarbons	ND	ND	ND	50

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

REPORT OF LABORATORY ANALYSIS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

TOTAL PETROLEUM HYDROCARBONS 418.1 METHOD

DATE	: 3/02/1990	CLIENT NAME:	Healy Environ., Inc.
PACE PROJECT #	: 700215.500	ADDRESS	: 11211 Chandler Blvd
DATE SAMPLE RECEIVED:	2/15/1990		N. Hollywood, CA 91601
MATRIX	: Soil	TELEPHONE	: (818)766-2222
		ATTENTION	: Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66023 # S13	# 66025 # S15	# 66044 # S34	
Total Petroleum Hydrocarbons	ND	ND	ND	50

=====

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66045 # S35	# 66047 # S37	# 66049 # S39	
Total Petroleum Hydrocarbons	ND	ND	ND	50

=====

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66051 # S41	# 66053 # S43	# 66030 # S20	
Total Petroleum Hydrocarbons	ND	ND	ND	50

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.



TOTAL PETROLEUM HYDROCARBONS
418.1 METHOD

DATE : 3/02/1990 CLIENT NAME: Healy Environ., Inc.
PACE PROJECT # : 700215.500 ADDRESS : 11211 Chandler Blvd
DATE SAMPLE RECEIVED: 2/15/1990 N. Hollywood, CA 91601
MATRIX : Soil TELEPHONE : (818)766-2222
ATTENTION : Robert Maikisch

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66032 # S22	# 66034 # S24	# 66036 # S26	
Total Petroleum Hydrocarbons	ND	ND	ND	50

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66037 # S27	# 66039 # S29	# 66041 # S41	
Total Petroleum Hydrocarbons	ND	ND	ND	50

PARAMETER NAME	SAMPLE NUMBER			MDL/mg/Kg
	# 66034 # S33	#	#	
Total Petroleum Hydrocarbons	ND			50

MDL: Method Detection Limit.
ND : Not detected at or above the MDL.

30 Hughes, Suite 206 ☐ Irvine, CA 92718 ☐ Phone (714) 380-9559 ☐ FAX (714) 380-9832

March 8, 1990

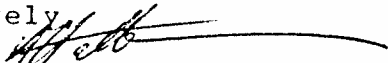
Mr. Robert Maikisk
Healy Environmental, Inc.
11211 Chandler Blvd
N. Hollywood, CA 91601

Dear Mr. Maikisch:

Enclosed , please find the QC Data Package for Pacific Steel Treatment project.

If you have any questions regarding the enclosed materials, please do not hesitate to contact me.

Sincerely,



Wasfi Y. Attalla, Ph.D.
Regional director, So. California

8020

NP= No Production

C= Problem Corected

Unit=ppb

[illegible]

Date			1,1-DCE	MeCl ₂	t-1,2-DCE	1,1-DCA	CHCl ₃	1,1,1-TCA	OCl ₄	1,2-DCA	TCE	1,2-DCPA	CHBrCl ₂	t-1,3-DCPE	C-1,3-DCPE	1,1,2-TCA	PCE	CHBr ₂ Cl	Cl.Benz	CHBr ₃	1,1,2,2-PCA	1,3-DCB	1,4-DCB	1,2-DCB
Y	M	D																						
89		1																						
		2																						
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		9																						
		10																						
		11																						
		12																						
		13	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		14	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		15	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		16	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		17																						
		18																						
		19	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		20	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		21	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		22																						
		23																						
		24																						
		25																						
		26	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		27	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND
		28																						
		29																						
		30																						
		31																						

ND=Not Detected
 NP=No Production
 C=Problem Corected
 D.L.=0.5ppb

PROJECT# : 700215.500
MATRIX : Soil
ANALYST NAME: Wasfi Y. Attalla

DATE ANALYZED: 2 / 13 / 90
INSTRUMENT ID: HP-5890 PT A
REVIEWED BY : Wasfi Y. Attalla

SAMPLE ID #	BLANK	66029	66029Dup	%DEV.	
PARAMETER NAME		S19	S19Dup		MDL/Ug/Kg
Dichlorodifluoromethane					2.0
Chloromethane					1.0
Vinyl Chloride					0.5
Bromethane					1.0
Chloroethane					0.5
Trichlorofluoromethane					1.0
1,1-Dichloroethene					0.5
Methylene Chloride					0.5
trans-1,2-Dichloroethene					0.5
1,1-Dichloroethane					0.5
Chloroform					0.5
1,1,1-Trichloroethane					0.5
Carbon Tetrachloride					0.5
1,2-Dichloroethane (DCA)					0.5
Trichloroethene (TCE)					0.5
1,2-Dichloropropane					0.5
Bromodichloromethane					0.5
2-Chloroethylvinyl ether					0.5
trans-1,3-Dichloropropene					0.5
cis-1,3-Dichloropropene					0.5
1,1,2-Trichloroethane					0.5
Tetrachloroethene		18	9.5	62%	0.5
Dibromochloromethane					0.5
Chlorobenzene					0.5
Bromoform					0.5
1,1,2,2-Tetrachloroethane					0.5
Benzene					0.5
Toluene					0.5
Chlorobenzene					0.5
Ethyl Benzene					0.5
Xylenes					0.5
1,3-Dichlorobenzene					0.5
1,4-Dichlorobenzene					0.5
1,2-Dichlorobenzene					0.5
% SURROGATE RECOVERY					
BCM (SS)		147%	135%	8%	
DCBU (SS)		117%	1055	11%	

REPORT OF LABORATORY ANALYSIS
INITIAL CALIBRATION DATA FOR
VOLATILE 8020 COMPOUNDS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

CALIBRATION DATE: 2 / 13 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: Sorial A.

STANDARD ID	# PT24	# PT24	# PT24		
COMPOUNDS	RF ₈ RT	RF ₃₂ RT	RF ₆₄ RT	\overline{RF}	% RSD
BENZENE	0.89	0.75	0.59	0.74	20%
TOLUENE	1.07	1.08	1.17	1.10	5%
CHLOROBENZENE	1.13	1.16	1.22	1.17	4%
ETHYLBENZENE	0.96	0.98	1.04	0.99	4%
O,M-XYLENE	1.07	1.07	1.14	1.09	4%
P_XYLENE	0.90	0.93	1.00	0.94	5%
1,4-DCP	1.05	1.11	1.17	1.10	5%
1,3-DCP	1.06	1.22	1.19	1.12	6%
1,2-DCP	0.88	0.94	1.09	0.97	11%

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 RSD = RELATIVE STANDARD DEVIATION

INITIAL CALIBRATION DATA
VOLATILE COMPOUNDS

CALIBRATION DATE: 2/13/90

INSTRUMENT ID: HPS890-B

Standard I.D.	# PT23		# PT23		# PT23		\overline{RF}	%RSD
COMPOUND	RF ₅	RT	RF ₂₀	RT	RF ₄₀	RT		
1,1-DICHLOROETHENE	0.72		0.82		0.88		0.81	10%
DICHLOROMETHANE	1.83		1.80		1.86		1.83	2%
t-1,2-DICHLOROETHENE	1.80		1.84		2.04		1.89	7%
1,1-DICHLOROETHANE	1.53		1.57		1.75		1.62	7%
CHLOROFORM	2.21		2.23		2.43		2.29	5%
1,1,1-TRICHLOROETHANE	1.17		1.15		1.25		1.19	4%
CARBON TETRACHLORIDE	1.48		1.42		1.49		1.46	2%
1,2-DICHLOROETHANE	2.29		2.12		2.00		2.13	7%
TRICHLOROETHENE	3.02		2.58		2.55		2.72	10%
1,2-DICHLOROPROPANE	2.18		2.04		2.18		2.13	4%
1,1-DICHLOROMETHANE	2.20		2.30		2.44		2.31	5%
t-1,3-DICHLOROPROPANE	2.74		2.82		2.93		2.83	3%
c-1,3-DICHLOROPROPENE	2.29		2.50		2.59		2.46	6%
1,1,2-TRICHLOROETHANE	3.50		3.59		3.54		3.54	1%
TETRACHLOROETHENE	3.12		3.11		3.14		3.12	0%
DIBROMOCHLOROMETHANE	1.88		2.21		2.31		2.13	10%
CHLOROBENZENE	1.58		1.47		1.53		1.52	3%
BROMOFORM	1.24		1.62		1.65		1.50	15%
1,1,2,2-TETRACHLOROETHANE	3.07		2.98		2.79		2.94	5%
1,3-DICHLOROBENZENE	2.50		2.29		2.06		2.28	10%
1,4-DICHLOROBENZENE	2.69		2.41		2.11		2.40	12%
1,2-DICHLOROBENZENE	2.61		2.40		2.09		2.36	11%
BCM (SS)								
1,4-DCBU (SS)								
IS								

RF = Response Factor

\overline{RF} = Average Response Factor

%RSD = Percent Relative Standard Deviation

SS = Surrogate Spike

REPORT OF LABORATORY ANALYSIS

CONTINUING CALIBRATION DATA

VOLATILE 602/8020 COMPOUNDS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

INITIAL CALIB. DATE: 2 / 13 / 90

CALIBRATION DATE: 2 / 14 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID		# PT24		
COMPOUNDS C. C.	\overline{RF}	RF	RT	%D
BENZENE				
TOLUENE	1.11	1.21		9%
CHLOROBENZENE				
ETHYLBENZENE				
O,P-XYLENE				
P-XYLENE				
1,4-DCP				
1,3-DCP				
1,2-DCP				

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

REPORT OF LABORATORY ANALYSIS
REPORT OF MOBILE LAB QC DATA FOR
METHOD 8010/8020

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

PROJECT# : 700215.500
MATRIX : Soil
ANALYST NAME: Wasfi Y. Attalla

DATE ANALYZED: 2 / 14 / 90
INSTRUMENT ID: HP-5890 PT A
REVIEWED BY : Wasfi Y. Attalla

SAMPLE ID #	BLANK	66036	66036Dup	%DEV.	
PARAMETER NAME		S26	S26Dup		MDL/Ug/Kg
Dichlorodifluoromethane					2.0
Chloromethane					1.0
Vinyl Chloride					0.5
Bromomethane					1.0
Chloroethane					0.5
Trichlorofluoromethane					1.0
1,1-Dichloroethene					0.5
Methylene Chloride					0.5
trans-1,2-Dichloroethene					0.5
1,1-Dichloroethane					0.5
Chloroform					0.5
1,1,1-Trichloroethane					0.5
Carbon Tetrachloride					0.5
1,2-Dichloroethane (DCA)					0.5
Trichloroethene (TCE)					0.5
1,2-Dichloropropane					0.5
Bromodichloromethane					0.5
2-Chloroethylvinyl ether					0.5
trans-1,3-Dichloropropene					0.5
cis-1,3-Dichloropropene					0.5
1,1,2-Trichloroethane					0.5
Tetrachloroethene		3.86	7.00	57%	0.5
Dibromochloromethane					0.5
Chlorobenzene					0.5
Bromoform					0.5
1,1,2,2-Tetrachloroethane					0.5
Benzene					0.5
Toluene					0.5
Chlorobenzene					0.5
Ethyl Benzene					0.5
Xylenes					0.5
1,3-Dichlorobenzene					0.5
1,4-Dichlorobenzene					0.5
1,2-Dichlorobenzene					0.5
% SURROGATE RECOVERY					
BCM (SS)		76%	68%	11%	
DCBU (SS)		67%	65%	3%	

CONTINUING CALIBRATION DATA FOR
VOLATILE 8010 COMPOUNDS

CALIBRATION DATE: 2/14/90

INITIAL CALIBRATION DATE: 2 / 14 /90

Standard I.D.	# PT23			
COMPOUND	RF	RF10	RT	% D
1,1-DICHLOROETHENE				
DICHLOROMETHANE				
t-1,2-DICHLOROETHENE				
1,1-DICHLOROETHANE				
CHLOROFORM				
1,1,1-TRICHLOROETHANE	1.9	1.32		11%
CARBON TETRACHLORIDE				
1,2-DICHLOROETHANE				
TRICHLOROETHENE	2.72	2.89		6%
1,2-DICHLOROPROPANE				
BROMODICHLOROMETHANE				
t-1,3-DICHLOROPROPANE				
c-1,3-DICHLOROPROPENE				
1,1,2-TRICHLOROETHANE				
TETRACHLOROETHENE	3.12	3.33		6%
DIBROMOCHLOROMETHANE				
CHLOROBENZENE				
BROMOFORM				
1,1,2,2-TETRACHLOROETHANE				
1,3-DICHLOROBENZENE				
1,4-DICHLOROBENZENE				
1,2-DICHLOROBENZENE				
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B
Mobile Lab

REPORT OF LABORATORY ANALYSIS
REPORT OF MOBILE LAB QC DATA FOR
METHOD 8010/8020

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

PROJECT# : 700215.500
MATRIX : Soil
ANALYST NAME: Wasfi Y. Attalla

DATE ANALYZED: 2 / 15 / 90
INSTRUMENT ID: HP-5890 PT A
REVIEWED BY : Wasfi Y. Attalla

SAMPLE ID #	BLANK	66043	66043Dup	%DEV.	
PARAMETER NAME		S33	S33Dup		MDL/Ug/Kg
Dichlorodifluoromethane					2.0
Chloromethane					1.0
Vinyl Chloride					0.5
Bromethane					1.0
Chloroethane					0.5
Trichlorofluoromethane					1.0
1,1-Dichloroethene					0.5
Methylene Chloride					0.5
trans-1,2-Dichloroethene					0.5
1,1-Dichloroethane					0.5
Chloroform					0.5
1,1,1-Trichloroethane					0.5
Carbon Tetrachloride					0.5
1,2-Dichloroethane (DCA)					0.5
Trichloroethene (TCE)					0.5
1,2-Dichloropropane					0.5
Bromodichloromethane					0.5
2-Chloroethylvinyl ether					0.5
trans-1,3-Dichloropropene					0.5
cis-1,3-Dichloropropene					0.5
1,1,2-Trichloroethane					0.5
Tetrachloroethene		26.0	7.8	110%	0.5
Dibromochloromethane					0.5
Chlorobenzene					0.5
Bromoform					0.5
1,1,2,2-Tetrachloroethane					0.5
Benzene					0.5
Toluene					0.5
Chlorobenzene					0.5
Ethyl Benzene					0.5
Xylenes					0.5
1,3-Dichlorobenzene					0.5
1,4-Dichlorobenzene					0.5
1,2-Dichlorobenzene					0.5
% SURROGATE RECOVERY					
BCM (SS)		98%	96%	2%	
DCBU (SS)		103%	85%	19%	

INITIAL CALIBRATION DATA
VOLATIL 8010 COMPOUNDS

CALIBRATION DATE: 2/15/90

INSTRUMENT ID:HP590-Mobile Lab

Standard I.D.	# PT23		# PT23		# PT23		\overline{RF}	%RSD
COMPOUND	RF ₅	RT	RF ₂₀	RT	RF ₄₀	RT		
1,1-DICHLOROETHENE								
DICHLOROMETHANE								
t-1,2-DICHLOROETHENE								
1,1-DICHLOROETHANE								
CHLOROFORM								
1,1,1-TRICHLOROETHANE	1.75		1.76		1.82		1.77	2%
CARBON TETRACHLORIDE								
1,2-DICHLOROETHANE								
TRICHLOROETHENE	3.26		3.57		3.39		3.40	4%
1,2-DICHLOROPROPANE								
OMODICHLOROMETHANE								
t-1,3-DICHLOROPROPANE								
c-1,3-DICHLOROPROPENE								
1,1,2-TRICHLOROETHANE								
TETRACHLOROETHENE	4.65		4.54		3.62		4.27	13%
DIBROMOCHLOROMETHANE								
CHLOROBENZENE								
BROMOFORM								
1,1,2,2-TETRACHLOROETHANE								
1,3-DICHLOROBENZENE								
1,4-DICHLOROBENZENE								
1,2-DICHLOROBENZENE								
BCM (SS)								
1,4-DCBU (SS)								
IS								

RF = Response Factor

RF = Average Response Factor

%RSD= Percent Relative Standard Deviation

SS = Surrogate Spike

REPORT OF LABORATORY ANALYSIS
INITIAL CALIBRATION DATA FOR
VOLATILE 8020 COMPOUNDS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

CALIBRATION DATE: 2 / 15 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: Sorial A.

STANDARD ID	#	#	#		
COMPOUNDS	RF ₈ RT	RF ₃₂ RT	RF ₆₄ RT	\overline{RF}	% RSD
BENZENE					
TOLUENE	1.28	1.28	1.14	1.23	6%
CHLOROBENZENE					
ETHYLBENZENE					
O,M-XYLENE					
P_XYLENE					
1,4-DCP					
1,3-DCP					
1,2-DCP					

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 RSD = RELATIVE STANDARD DEVIATION

CONTINUING CALIBRATION DATA FOR
VOLATIL 8010 COMPOUNDS

CALIBRATION DATE: 2/16/90

INITIAL CALIBRATION DATE: 2 / 15 / 90

Standard I.D.	# PT23			
COMPOUND	RF	RF10	RT	% D
1,1-DICHLOROETHENE				
DICHLOROMETHANE				
t-1,2-DICHLOROETHENE				
1,1-DICHLOROETHANE				
CHLOROFORM				
1,1,1-TRICHLOROETHANE	1.77	1.93		9%
CARBON TETRACHLORIDE				
1,2-DICHLOROETHANE				
TRICHLOROETHENE	3.40	3.63		7%
1,2-DICHLOROPROPANE				
BROMODICHLOROMETHANE				
t-1,3-DICHLOROPROPANE				
c-1,3-DICHLOROPROPENE				
1,1,2-TRICHLOROETHANE				
TETRACHLOROETHENE	4.27	4.13		3%
DIBROMOCHLOROMETHANE				
CHLOROBENZENE				
BROMOFORM				
1,1,2,2-TETRACHLOROETHANE				
1,3-DICHLOROBENZENE				
1,4-DICHLOROBENZENE				
1,2-DICHLOROBENZENE				
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B

INITIAL CALIB. DATE: 2 / 15 / 90

CALIBRATION DATE: 2 / 16 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID	PT #24			
COMPOUNDS	\overline{RF}	RF16		% D
BENZENE				
TOLUENE	1.23	1.21		2%
CHLOROBENZENE				
ETHYLBENZENE				
O,P-XYLENE				
P-XYLENE				
1,4-DCP				
1,3-DCP				
1,2-DCP				

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

INITIAL CALIB. DATE: 2 / 19/ 90

CALIBRATION DATE: 2 / 26 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID	# PT39			
COMPOUNDS	\overline{RF}	RF16		% D
BENZENE	1.17	1.01		13%
TOLUENE	1.18	1.07		9%
CHLOROBENZENE	1.22	1.12		8%
ETHYLBENZENE	1.06	0.96		9%
O,P-XYLENE	1.31	1.18		10%
P-XYLENE	1.09	0.97		11%
1,4-DCP	1.14	1.00		12%
1,3-DCP	1.13	0.99		12%
1,2-DCP	0.90	0.80		11%

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

REPORT OF LABORATORY ANALYSIS
INITIAL CALIBRATION DATA FOR
VOLATILE 8020 COMPOUNDS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

CALIBRATION DATE: 2 / 19/ 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: Sorial A.

STANDARD ID	# PT39	# PT39	# PT39		
COMPOUNDS	RF ₈ RT	RF ₃₂ RT	RF ₆₄ RT	\overline{RF}	% RSD
BENZENE	1.16	1.17	1.18	1.17	8%
TOLUENE	1.20	1.18	1.17	1.18	1%
CHLOROBENZENE	1.28	1.22	1.27	1.22	4%
ETHYLBENZENE	1.09	1.06	1.04	1.06	2%
O,M-XYLENE	1.40	1.28	1.25	1.31	6%
P_XYLENE	1.12	1.08	1.07	1.09	2%
1,4-DCP	1.18	1.12	1.11	1.14	3%
1,3-DCP	1.18	1.11	1.09	1.13	4%
1,2-DCP	0.97	0.91	0.90	0.90	9%

RF = RESPONSE FACTOR

\overline{RF} = AVERAGE RESPONSE FACTOR

RT = RETENTION TIME

RSD = RELATIVE STANDARD DEVIATION

INITIAL CALIBRATION DATA
VOLATILE 8010 COMPOUNDS

CALIBRATION DATE: 2/19/90

INSTRUMENT ID: HP5890-B

Standard I.D.	# PT38		# PT38		# PT38			
COMPOUND	RF ₅	RT	RF ₂₀	RT	RF ₄₀	RT	\overline{RF}	%RSD
1,1-DICHLOROETHENE	2.17		2.21		2.20		2.16	4%
1,1-DICHLOROMETHANE	2.40		2.36		2.36		2.37	1%
trans-1,2-DICHLOROETHENE	2.85		2.91		3.00		2.92	2%
1,1-DICHLOROETHANE	2.12		2.21		2.23		2.18	3%
CHLOROFORM	3.24		3.13		3.29		3.22	2%
1,1,1-TRICHLOROETHANE	1.96		2.09		2.08		2.04	3%
CARBON TETRACHLORIDE	2.60		2.72		2.65		2.65	2%
1,2-DICHLOROETHANE	2.71		2.82		2.77		2.76	2%
1,1,2-TRICHLOROETHENE	3.58		3.60		3.55		3.57	1%
1,2-DICHLOROPROPANE	2.51		2.62		2.51		2.57	2%
1,1-DIBROMODICHLOROMETHANE	2.54		2.69		2.69		2.64	3%
trans-1,3-DICHLOROPROPANE	3.19		3.29		3.26		3.28	3%
trans-1,3-DICHLOROPROPENE	2.54		2.75		2.73		2.67	4%
1,1,1,2-TETRACHLOROETHANE	3.46		3.43		3.38		3.42	1%
1,1,2,2-TETRACHLOROETHANE	3.69		3.71		3.63		3.67	1%
1,1-DIBROMOCHLOROMETHANE	2.01		2.32		2.29		2.20	8%
BROMOBENZENE	1.47		1.48		1.45		1.46	1%
BROMOFORM	1.26		1.61		1.60		1.49	13%
1,1,2,2-TETRACHLOROETHANE	2.71		2.56		2.49		2.58	4%
1,3-DICHLOROBENZENE	2.21		2.18		2.02		2.13	5%
1,4-DICHLOROBENZENE	2.29		2.27		2.09		2.21	5%
1,2-DICHLOROBENZENE	2.25		2.21		2.05		2.17	5%
BCM (SS)								
1,4-DCBU (SS)								
IS- IS								

RF = Response Factor

\overline{RF} = Average Response Factor

%RSD = Percent Relative Standard Deviation

SS = Surrogate Spike

CONTINUING CALIBRATION DATA FOR
VOLATIL. 8010 COMPOUNDS

CALIBRATION DATE: 2/20/90

INITIAL CALIBRATION DATE: 2 / 19 / 90

Standard I.D.	# PT38			
COMPOUND	RF	RF ₁₀	RT	% D
1,1-DICHLOROETHENE	2.16	2.34		8.3%
DICHLOROMETHANE	2.37	2.62		10.5%
t-1,2-DICHLOROETHENE	2.92	3.24		10.96%
1,1-DICHLOROETHANE	2.18	2.33		6.88%
CHLOROFORM	3.22	2.96		8.07%
1,1,1-TRICHLOROETHANE	2.04	1.98		3.00%
CARBON TETRACHLORIDE	2.65	2.70		1.90%
1,2-DICHLOROETHANE	2.76	2.74		0.72%
TRICHLOROETHENE	3.57	3.90		9.00%
1,2-DICHLOROPROPANE	2.57	2.75		7.00%
BROMODICHLOROMETHANE	2.64	2.80		6.00%
t-1,3-DICHLOROPROPANE	3.28	3.51		7.00%
c-1,3-DICHLOROPROPENE	2.67	2.78		4.00%
1,1,2-TRICHLOROETHANE	3.42	3.48		1.70%
TETRACHLOROETHENE	3.67	3.93		7.00%
DIBROMOCHLOROMETHANE	2.20	2.25		2.27%
CHLOROBENZENE	1.46	1.53		4.70%
BROMOFORM	1.49	1.41		5.30%
1,1,2,2-TETRACHLOROETHANE	2.58	2.33		10.00%
1,3-DICHLOROBENZENE	2.13	2.28		7.00%
1,4-DICHLOROBENZENE	2.21	2.38		8.00%
1,2-DICHLOROBENZENE	2.17	2.24		3.00%
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B

CONTINUING CALIBRATION DATA FOR
VOLATIL. 8010 COMPOUNDS

CALIBRATION DATE: 2/21/90

INITIAL CALIBRATION DATE: 2 /19 /90

Standard I.D.	# PT38			
COMPOUND	RF	RF10	RT	% D
1,1-DICHLOROETHENE				
DICHLOROMETHANE				
t-1,2-DICHLOROETHENE				
1,1-DICHLOROETHANE				
CHLOROFORM				
1,1,1-TRICHLOROETHANE	2.04	1.84		9%
CARBON TETRACHLORIDE				
1,2-DICHLOROETHANE				
TRICHLOROETHENE	3.57	3.69		3%
1,2-DICHLOROPROPANE				
BROMODICHLOROMETHANE				
t-1,3-DICHLOROPROPANE				
c-1,3-DICHLOROPROPENE				
1,1,2-TRICHLOROETHANE				
TETRACHLOROETHENE	3.67	3.84		4%
DIBROMOCHLOROMETHANE				
CHLOROBENZENE				
BROMOFORM				
1,1,2,2-TETRACHLOROETHANE				
1,3-DICHLOROBENZENE				
1,4-DICHLOROBENZENE				
1,2-DICHLOROBENZENE				
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B

CONTINUING CALIBRATION DATA FOR
VOLATILE 8010 COMPOUNDS

CALIBRATION DATE: 2/26/90

INITIAL CALIBRATION DATE: 2 / 19 / 90

Standard I.D.	# PT38			
COMPOUND	RF	RF ₁₀	RT	% D
1,1-DICHLOROETHENE	2.16	2.04		5%
DICHLOROMETHANE	2.37	2.22		6%
t-1,2-DICHLOROETHENE	2.92	2.62		10%
1,1-DICHLOROETHANE	2.18	1.92		11%
CHLOROFORM	3.22	2.66		17%
1,1,1-TRICHLOROETHANE	2.04	1.70		16%
CARBON TETRACHLORIDE	2.65	2.33		12%
1,2-DICHLOROETHANE	2.76	2.66		4%
TRICHLOROETHENE	3.57	3.41		5%
1,2-DICHLOROPROPANE	2.57	2.29		11%
BROMODICHLOROMETHANE	2.64	2.35		11%
t-1,3-DICHLOROPROPANE	3.28	2.93		11%
c-1,3-DICHLOROPROPENE	2.67	2.42		9%
1,1,2-TRICHLOROETHANE	3.42	3.30		3%
TETRACHLOROETHENE	3.67	3.62		1%
DIBROMOCHLOROMETHANE	2.20	2.01		9%
CHLOROBENZENE	1.46	1.47		1%
BROMOFORM	1.49	1.30		12%
1,1,2,2-TETRACHLOROETHANE	2.58	2.51		3%
1,3-DICHLOROBENZENE	2.13	2.19		3%
1,4-DICHLOROBENZENE	2.21	2.26		2%
1,2-DICHLOROBENZENE	2.17	2.22		2%
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B

CONTINUING CALIBRATION DATA FOR
VOLATILE 8010 COMPOUNDS

CALIBRATION DATE: 2/27/90

INITIAL CALIBRATION DATE: 2 /19 /90

Standard I.D.	# PT38			
COMPOUND	\overline{RF}	RF ₁₀	RT	% D
1,1-DICHLOROETHENE	2.16	2.24		4%
DICHLOROMETHANE	2.37	2.36		0%
t-1,2-DICHLOROETHENE	2.92	2.86		2%
1,1-DICHLOROETHANE	2.18	2.07		5%
CHLOROFORM	3.22	3.00		7%
1,1,1-TRICHLOROETHANE	2.04	1.94		5%
CARBON TETRACHLORIDE	2.65	2.58		3%
1,2-DICHLOROETHANE	2.76	2.85		3%
TRICHLOROETHENE	3.57	3.71		4%
1,2-DICHLOROPROPANE	2.57	2.50		3%
BROMODICHLOROMETHANE	2.64	2.55		3%
t-1,3-DICHLOROPROPANE	3.28	3.13		4%
c-1,3-DICHLOROPROPENE	2.67	2.59		3%
1,1,2-TRICHLOROETHANE	3.42	3.44		1%
TETRACHLOROETHENE	3.67	3.70		1%
DIBROMOCHLOROMETHANE	2.20	2.15		2%
CHLOROBENZENE	1.46	1.57		7%
BROMOFORM	1/49	1.40		6%
1,1,2,2-TETRACHLOROETHANE	2.58	2.64		2%
1,3-DICHLOROBENZENE	2.13	2.33		9%
1,4-DICHLOROBENZENE	2.21	2.44		10%
1,2-DICHLOROBENZENE	2.17	2.37		9%
BCM (SS)				
1,4-DCBU (SS)				
FB- IS				

RF = Response Factor
%D = Percent Difference
SS = Surrogate Spike

INSTRUMENT ID.: HP 5890 TP B

INITIAL CALIB. DATE: 2 / 19 / 90

CALIBRATION DATE: 2 / 20 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID	# PT39			
COMPOUNDS	\overline{RF}	RF16		% D
BENZENE	1.17	1.04		11%
TOLUENE	1.18	1.13		4%
CHLOROBENZENE	1.22	1.16		5%
ETHYLBENZENE	1.06	1.00		6%
O,P-XYLENE	1.31	1.21		8%
P-XYLENE	1.09	1.03		6%
1,4-DCP	1.14	1.06		7%
1,3-DCP	1.13	1.06		6%
1,2-DCP	0.90	0.86		4%

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

PROJECT# : 700215.500

BATCH#:

SAMPLE # : 66011

MATRIX: Soil

INSTRUMENT ID: HP 5890 TP - B

DATE : 2/20/90

ANALYST NAME: Sorial A.

REVIEWED BY: W. ATTALLA ph.D.

COMPOUNDS	METHOD BLNK	SPIKE CONC. ppb	SAMPLE CONC. ppb	%SPIKE RECOVER	%SP.DUP RECOVER	DEVIATI PERCENT	LCS RECOVERY	LCS DEVIATIO
BENZENE	ND	16.0	ND	87%	75%	15%		
TOLUENE	ND	16.0	0.5	98%	93%	5%		
-XYLENE	ND	16.0	ND	99%	97%	2%		
SURROGATE RECOVERY	%			%	%		%	

LCS = LAB CONTROL SAMPLE

COMMENTS:

SUPERVISOR SIGNATURE:

DATE: / /

Q.C. RECOVERIES FOR 601 METHOD

PROJECT#: 700215.500

BATCH#:

SAMPLE#: 66011

MATRIX: Soil

INSTRUMENT ID: HP5890-B

Q.C. DATE: 2/20/90

ANALYST: S.A.

COMPOUNDS NAME	METHOD BLANK	SPIKE CONC. ppb	SAMPLE CONC. ppb	%SPIKE RECOV.	%S.DUP RECOV.	%DEVIAT.	L.C.S RECOV	L.C.S DEVIA.
1,1-DCA	ND	10	ND	103%	107%	4%		
TCE		10		97%	93%	4%		
t-1,3-DCPE		10		100%	105%	5%		
PCE		10		102%	102%	0%		
BCM (SS)		NA		%	%	%	%	%
1,4-DCBU(SS)		NA		%	%	%	%	%

COMMENTS:

SUPERVISORY SIGNATURE:

DATE:

REPORT OF LABORATORY ANALYSIS

CONTINUING CALIBRATION DATA

VOLATILE 602/8020 COMPOUNDS

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

INITIAL CALIB. DATE: 2 / 19 / 90

CALIBRATION DATE: 2 / 21 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID		# PT39		
COMPOUNDS	\overline{RF}	RF 16	RT	% D
BENZENE	1.17			
TOLUENE	1.18	1.15		3%
CHLOROBENZENE	1.22			
ETHYLBENZENE	1.06			
O,P-XYLENE	1.31			
P-XYLENE	1.09			
1,4-DCP	1.14			
1,3-DCP	1.13			
1,2-DCP	0.90			

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

INITIAL CALIB. DATE: 2 / 19 / 90

CALIBRATION DATE: 2 / 27 / 90

INSTRUMENT ID: HP 5890 TP - B

MATRIX:

ANALYST NAME: SORIAL A.

STANDARD ID	# PT39			
COMPOUNDS	\overline{RF}	RF16		% D
BENZENE	1.17	1.12		4%
TOLUENE	1.18	1.18		0%
CHLOROBENZENE	1.22	1.22		0%
ETHYLBENZENE	1.06	1.05		1%
O,P-XYLENE	1.31	1.29		1%
P-XYLENE	1.09	1.06		3%
1,4-DCP	1.14	1.08		6%
1,3-DCP	1.13	1.08		5%
1,2-DCP	0.90	0.80		3%

RF = RESPONSE FACTOR
 \overline{RF} = AVERAGE RESPONSE FACTOR
 RT = RETENTION TIME
 D = PERCENT DIFFERENCE

PROJECT# : 700215.500

BATCH#:

SAMPLE # : 66052

MATRIX: Soil

INSTRUMENT ID: HP 5890 TP - B

DATE : 2/27/90

ANALYST NAME: Sorial A.

REVIEWED BY: W. ATTALLA ph.D.

COMPOUNDS	METHOD BLNK	SPIKE CONC. ppb	SAMPLE CONC. ppb	%SPIKE RECOVER	%SP.DUP RECOVER	DEVIATI PERCENT	LCS RECOVERY	LCS DEVIATIO
BENZENE	ND	16	ND	93%	94%	1%		
TOLUENE	ND	16	4.1	89%	87%	2%		
-XYLENE	ND	16	ND	95%	99%	4%		
SURROGATE RECOVERY	101%			98 %	97 %		%	

LCS = LAB CONTROL SAMPLE

COMMENTS:

SUPERVISOR SIGNATURE:

DATE: / /

Q.C. RECOVERIES FOR 8010 METHOD

PROJECT#: 700215.500

BATCH#:

SAMPLE#: 66052

MATRIX: Soil

INSTRUMENT ID: HP5890-B

Q.C. DATE: 2/27 /90

ANALYST: Sorial Attia

COMPOUNDS NAME	METHOD BLANK	SPIKE CONC. ppb	SAMPLE CONC. ppb	%SPIKE RECOV.	%S.DUP RECOV.	%DEVIAT.	L.C.S RECOV	L.C.S DEVIA.
1,1-DCA	ND	10	ND	98%	99%	1%		
TCE	ND	10	ND	105%	108%	3%		
t-1,3-DCPE	ND	10	ND	98%	100%	2%		
PCE	Nd	10	ND	102%	105%	3%		
BCM (SS)				%	%	%	%	%
1,4-DCBU(SS)				%	%	%	%	%

COMMENTS:

SUPERVISORY SIGNATURE:

DATE:

REPORT OF LABORATORY ANALYSIS
TOTAL PETROLEUM HYDROCARBONS QC DATA
METHOD 418.1

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

DATE OF ANALYSIS: 2 / 19 / 1890

PROJECT NAME: Pacifi Steel Tretment

MATRIX : Soil

ANALYST NAME: Faten Tadros

REVIEWED BY :

[Signature]

	SAMPLE #					
CLINT ID #	S1	S27				
PACE ID #	66011	66037				
BLANK	ND	ND				
SPIKE RECOVERY	64	72				
SP.DUP.RECOVERY	64	69				
% DEVIATION	0	4				

COMMENTS: _____

REPORT OF LABORATORY ANALYSIS
INITIAL CALIBRATION DATA FOR
TPH METHOD 418.1

Offices:
Minneapolis, Minnesota
Tampa, Florida
Coralville, Iowa
Novato, California
Leawood, Kansas
Irvine, California

INITIAL CALIBRATION DATE: 2 / 19 / 1890

INSTRUMENT ID: P.E. 727

ANALYST NAME : Agizchka Paowel

REVIEWED BY :

STANDARD ID #	IR I	IR II	IR III		
COMPOUNDS	CF 116	CF 155	CF 194	CF	% RSD
TPH	436	502	398	446	12

CONTINUING CALIBRATION DATA FOR
TPH METHOD 418.1

INITIAL CALIBRATION DATE: / /

CONTINUING CALIBRATION: / /

INSTRUMENT ID :

ANALYST NAME :

STANDARD ID #		IR IV	
COMPOUNDS	CF	CF 776	% DIFFERENCE
TPH			

PERCHLOROETHYLENE PURCHASES

01/01/90 THROUGH 12/31/90

RHO-CHEM
425 Isis Avenue
Ingelwood, CA 90301
(213) 776-6233

<u>DATE 1990</u>	<u>RECONSTITUTED PERCHLOROETHYLENE (GALLONS PURCHASED)</u>
01/15	480.5
02/05	325.2
02/14	333.1
02/26	430.3
02/28	200.6
03/09	125.0
04/10	900.4
04/26	209.3
05/11	570.4
05/23	350.2
06/07	225.8
07/06	702.5
07/19	399.9
08/07	390.1
08/23	300.4
09/10	582.4
09/24	266.3
10/17	372.0
11/06	500.0
11/20	351.5
11/29	<u>85.4</u>
Total	8101.3*

* Less 850 gallons remaining on site 12/31/90
2307 gallons picked up for recycling
Total 3157 gallons not used

4944.3 gallons used in 1990 was emitted pursuant to South Coast Air
Quality Management District Permits

SITE MAP FOR BUSINESS PLAN

JACKSON SHRUB SUPPLY INC.

NOTES

HYDROGEN GAS TRAILER

VANDOWEN

ALLEY

11489

VANDOWEN

PARKING LOT

PARKING LOT

11491 VANDOWEN

SMITH FURNITURE

AUTOSPORT ENGINE

ATI.

PYMAH CORP.

PARKING LOT

GENERAL WAX

FARMDALE AVE.

6829 FARMDALE AVE.

ATI CORP.

ANY FORD AUTO DISMANTLERS

R+B AIRCRAFT

Business Name PACIFIC STEEL TREATING CO. INC.

Bu. Plan #

LAFO #

Emergency Phone: (818) 845-9699

Business Address (Site Address): 6829 FARMDALE AVENUE - NO. HOLLYWOOD

Facility Unit:

Main Business Activity: HEAT TREATING FACILITY

Scale Of Map 1 in = 75 Feet

Date:

11/14/89

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.ADDRESS 6829 FARMDALE AVENUE - NO. HOLLYWOOD

ROOM NAME OR NUMBER _____

BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____

(1) Chemical or Product name <u>PERCHLORETHYLENE</u>				Check if waste <input type="checkbox"/>		(9) Hazardous Chemical Ingredients & percentage of each		(10) CAS Numbers of each ingredient	
(1A) Check if Extremely Hazardous <input type="checkbox"/>				(1B) Check one: Pure <input type="checkbox"/> or Mixture <input checked="" type="checkbox"/>		TLU 50		127184	
(2) Maximum amount at any time	(3) Total annual amount	(4) Storage Type	(5) Health & Physical Hazards	(6) Phys. State	(7) Hazard Class	(8) Number of days on site	PERCHLORETHYLENE		
(Circle) Lbs 1000 <u>Gal</u> Cu ft	(Circle) Lbs 7248 <u>Gal</u> Cu ft	D	1 <u>X</u> 2 _____ 3 _____ 4 _____ 5 _____	S	1C	365			
						(11) Storage Pressure: Above Standard <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Below Standard <input type="checkbox"/>			
						(12) Storage Temp: Above Ambient <input type="checkbox"/> Ambient <input checked="" type="checkbox"/> Below Ambient <input type="checkbox"/> Cryogenic <input type="checkbox"/>			
						Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____			

(1) Chemical or Product name <u>ACETONE</u>				Check if waste <input type="checkbox"/>		(9) Hazardous Chemical Ingredients & percentage of each		(10) CAS Numbers of each ingredient	
(1A) Check if Extremely Hazardous <input type="checkbox"/>				(1B) Check one: Pure <input type="checkbox"/> or Mixture <input checked="" type="checkbox"/>		ACETONE		80 % 67-64-1	
(2) Maximum amount at any time	(3) Total annual amount	(4) Storage Type	(5) Health & Physical Hazards	(6) Phys. State	(7) Hazard Class	(8) Number of days on site	BENZENE	20 %	
(Circle) Lbs 55 <u>Gal</u> Cu ft	(Circle) Lbs 330 <u>Gal</u> Cu ft	B	1 <u>X</u> 2 _____ 3 <u>X</u> 4 _____ 5 _____	S	L X 3A	365			
						(11) Storage Pressure: Above Standard <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Below Standard <input type="checkbox"/>			
						(12) Storage Temp: Above Ambient <input type="checkbox"/> Ambient <input checked="" type="checkbox"/> Below Ambient <input type="checkbox"/> Cryogenic <input type="checkbox"/>			
						Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____			

(1) Chemical or Product name <u>R + O TURBINE OIL ISO 46</u>				Check if waste <input type="checkbox"/>		(9) Hazardous Chemical Ingredients & percentage of each		(10) CAS Numbers of each ingredient	
(1A) Check if Extremely Hazardous <input type="checkbox"/>				(1B) Check one: Pure <input type="checkbox"/> or Mixture <input checked="" type="checkbox"/>		SOLVENT REF PETROLEUM BASE		100 % 64742-65-0	
(2) Maximum amount at any time	(3) Total annual amount	(4) Storage Type	(5) Health & Physical Hazards	(6) Phys. State	(7) Hazard Class	(8) Number of days on site			
(Circle) Lbs 55 <u>Gal</u> Cu ft	(Circle) Lbs 315 <u>Gal</u> Cu ft	B	1 _____ 2 _____ 3 <u>X</u> 4 _____ 5 _____	S	L X 3A	365			
						(11) Storage Pressure: Above Standard <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Below Standard <input type="checkbox"/>			
						(12) Storage Temp: Above Ambient <input type="checkbox"/> Ambient <input checked="" type="checkbox"/> Below Ambient <input type="checkbox"/> Cryogenic <input type="checkbox"/>			
						Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____			

HAZARDOUS MATERIALS AND HAZARDOUS WASTE INVENTORY

BUSINESS NO. _____

DATE 1/14/89 LAFO # _____

Page 2 of 8

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ROOM NAME OR NUMBER _____

ADDRESS 6829 FARMDALE AVE. - NO. HOLLYWOOD
BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical
or Product name

ACETYLENE

Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☒ or Mixture ☐(7) Hazard
Class(8) Number
of days
on site(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 750
Lbs
GAL
Cu ft(Circle) 4500
Lbs
GAL
Cu ft

J

1
2
3
4
5S
L
G

3A

365

ACETYLENE, ETHYNE

74-86-2

X

X

X

X

X

(1) Chemical
or Product name

COMPRESSED AIR

Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☒ or Mixture ☐(7) Hazard
Class(8) Number
of days
on site(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 1350
Lbs
GAL
Cu ft(Circle) 2700
Lbs
GAL
Cu ft

J

1
2
3
4
5S
L
G

1A

365

COMPRESSED AIR

7782-44-7

X

X

X

X

X

(Circle) 1350
Lbs
GAL
Cu ft(Circle) 2700
Lbs
GAL
Cu ft

J

1
2
3
4
5S
L
G

1A

365

COMPRESSED AIR

7782-44-7

X

X

X

X

X

(1) Chemical
or Product name

ANHYDROUS AMMONIA

Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☒ or Mixture ☐(7) Hazard
Class(8) Number
of days
on site(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 600
Lbs
GAL
Cu ft(Circle) 3000
Lbs
GAL
Cu ft

D

1
2
3
4
5S
L
G

1A

365

ANMONIA

100

7664-41-7

X

X

X

X

(Circle) 600
Lbs
GAL
Cu ft(Circle) 3000
Lbs
GAL
Cu ft

D

1
2
3
4
5S
L
G

1A

365

ANMONIA

100

7664-41-7

X

X

X

X

REV. 5/89

FOR OFFICE USE ONLY:

Insp. ID _____

Insp. Init _____

Date _____

Data Entry Init _____

Date _____

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.ADDRESS 6829 FARMDALE AVENUE - NO. HOLLYWOOD
BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical
or Product name PROPANE Check if
waste ☐

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

LIQUIDIFIED PETROLEUM 74-98-6(DIMETHYLMETHANE) 74-98-6(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name HELIUM Check if
waste ☐

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

HELIUM 7440-59-7(INERT GAS) 7440-59-7(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name CARBON DIOXIDE Check if
waste ☐

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

CARBON DIOXIDE 124-38-9CARBONIC ANHYDRIDE 7440-59-7(11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

REV. 5/89

FORM OFFICE USE ONLY:

Insp. ID _____

Insp. Init _____

Date _____

Data Entry Init _____

Date _____

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ROOM NAME OR NUMBER _____ BUILDING NAME, OUTDOOR AREA OR UNDERGROUND TANK NUMBER _____

ADDRESS 6829 FARMDALE AVE. - NO. HOLLYWOOD

(1) Chemical or Product name ARGON Check if ☐ (9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

(2) Maximum amount at any time (3) Total annual amount (4) Storage Type (5) Health & Physical Hazards (6) Pure ☒ or Mixture ☐ (7) Hazard Class (8) Number of days on site (11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐ (12) Storage Temp: Above Ambient ☐ Ambient ☐ Below Ambient ☐ Cryogenic ☒ Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 1500 lbs (Circle) 15,137 lbs (Circle) L (1) X (2) X (3) X (4) X (5) X (6) X (7) 1A (8) 365 (9) 100% (10) 7440-37-1

(1) Chemical or Product name HYDROGEN Check if ☐ (9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

(2) Maximum amount at any time (3) Total annual amount (4) Storage Type (5) Health & Physical Hazards (6) Pure ☒ or Mixture ☐ (7) Hazard Class (8) Number of days on site (11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐ (12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐ Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 40,000 lbs (Circle) 482,110 lbs (Circle) M (1) X (2) X (3) X (4) X (5) X (6) X (7) 3A (8) 365 (9) 100% (10) 1333-74-0

(1) Chemical or Product name NITROGEN Check if ☐ (9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

(2) Maximum amount at any time (3) Total annual amount (4) Storage Type (5) Health & Physical Hazards (6) Pure ☒ or Mixture ☐ (7) Hazard Class (8) Number of days on site (11) Storage Pressure: Above Standard ☒ Standard ☐ Below Standard ☐ (12) Storage Temp: Above Ambient ☐ Ambient ☐ Below Ambient ☐ Cryogenic ☒ Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(Circle) 6000 lbs (Circle) 40,949 lbs (Circle) L (1) X (2) X (3) X (4) X (5) X (6) X (7) 1A (8) 365 (9) 100% (10) 7727-37-9

HAZARDOUS MATERIALS AND HAZARDOUS WASTE INVENTORY

BUSINESS NO. _____

DATE 11/14/89 LAFD # _____

Page 5 of 8

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ADDRESS 6829 FARMDALE AVE. - NO. HOLLYWOOD

ROOM NAME OR NUMBER _____

BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical
or Product name ISO-QUENCHCheck if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☒ or Mixture ☐(7) Hazard
Class(8) Number
of days
on site

SODIUM NITRITE

45 %

7632-00-0

(Circle) (lbs)
250 Cu ft(Circle) (lbs)
300 Cu ft

B

1 X
2
3
4
5 X
6

5 X

3B

365

(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name NU SAL (SALT)Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☒ or Mixture ☐(7) Hazard
Class(8) Number
of days
on site

NO HAZARDOUS INGREDIENTS

Z

Z

Z

(Circle) (lbs)
350 Cu ft(Circle) (lbs)
200 Cu ft

B

1
2
3
4
5 X
6

5 X

1C

365

(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name #800 SALTCheck if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Hazards(6) Pure ☐ or Mixture ☒(7) Hazard
Class(8) Number
of days
on site

BARIUM CHLORIDE

25/35 %

10361-37-2

Z

CALCIUM CHLORIDE

45/55 %

10043-52-4

Z

(Circle) (lbs)
3000 Cu ft(Circle) (lbs)
1500 Cu ft

B

1
2 X
3
4
5
6

5 X

1C

365

(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

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Insp. Init _____

Date _____

Data Entry Init _____

Date _____

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ROOM NAME OR NUMBER _____

ADDRESS 6829 FARDALE AVE. - NO. HOLLYWOOD
BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical
or Product name "V"-LUBE "B" 1 Check if
waste ☐

(9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

METHACRYLATE CO POLYMER 2 64741-88-4TRACE SILICONE POLYMER 2SOLVENT REFINED RESIDUUM 2 64742-01-4(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name "V"-LUBE "B" 1 Check if
waste ☐

(9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

HEAVY PARAFFINIE DISTILLATE 2 64741-88-4METHACRYLATE CO. POLYMER 2SOLVENT REFINED RESIDUUM 2 64742-01-4(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name AAA QUENCH OIL Check if
waste ☐

(9) Hazardous Chemical Ingredients & percentage of each (10) CAS Numbers of each ingredient

MINERAL OIL 60 2 8012-95-122(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1A) Check if Extremely Hazardous ☐ (1B) Check one: Pure ☐ or Mixture ☒
(2) Maximum amount at any time (3) Total annual amount (4) Storage Type (5) Health & Physical Hazards (6) Phys. State Class (7) Hazard Class (8) Number of days on site(Circle) 1300 lbs
Cu ft(Circle) 200 lbs
Cu ft1
3 X
4
55
3 X
4
63A3651
3 X
4
55
3 X
4
63A3651
3 X
4
55
3 X
4
63A3651
3 X
4
55
3 X
4
63A365

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Date _____

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Date _____

HAZARDOUS MATERIALS AND HAZARDOUS WASTE INVENTORY

BUSINESS NO. _____

DATE 11/14/89 LAFD # _____Page 7 of 8

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ROOM NAME OR NUMBER _____

ADDRESS 6829 FARMDALE AVE. - NO. HOLLYWOOD
BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical HD MOTOR OIL I SAE 30 SF/CCCheck if waste ☐(2) Check if Extremely Hazardous ☐ (3) Total amount 220 (4) Storage Type B (5) Health & Physical Hazards 1 2 3 4 5 (6) Pure ☐ or Mixture ☒ (7) Hazard Class 3A (8) Number of days on site 365(Circle) 55 lbs Gal Cu ft(1) Chemical COMPRESSOR OIL #20RDPCheck if waste ☐(2) Check if Extremely Hazardous ☐ (3) Total amount 220 (4) Storage Type B (5) Health & Physical Hazards 1 2 3 4 5 (6) Pure ☐ or Mixture ☒ (7) Hazard Class 3A (8) Number of days on site 365(Circle) 55 lbs Gal Cu ft(1) Chemical ENSIS SDBCheck if waste ☐(2) Check if Extremely Hazardous ☐ (3) Total amount 330 (4) Storage Type B (5) Health & Physical Hazards 1 2 3 4 5 (6) Pure ☐ or Mixture ☒ (7) Hazard Class 3A (8) Number of days on site 365(Circle) 55 lbs Gal Cu ft

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

SOLVENT REF. PETROLEUM BASE 95% 64742-65-0CONTAINS ZINC SALT OF 2% 64742-18-3DIALKYL DITHIOPHOSPHORIC ACID 2%(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

ZINC DIALKYL DITHIOPHOSPHATE 2% 64742-58-1SOLVENT REFINED PETROLEUM 2%(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(9) Hazardous Chemical Ingredients & Percentage of each (10) CAS Numbers of each ingredient

MINERAL SPRITS SOLVENT 70% 64742-47-8PETROLEUM SULFONATES 5% 64742-52-5AMMONIA .2%(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

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HAZARDOUS MATERIALS AND HAZARDOUS WASTE INVENTORY

BUSINESS NO. _____

DATE 11/14/89 LRD # _____

Page 8 of 8

COMPLETE A SEPARATE FORM FOR EACH BUILDING, OUTDOOR AREA, UNDERGROUND TANK OR ROOM WHERE HAZARDOUS MATERIALS OR WASTE ARE LOCATED AND SPECIFY THE LOCATION IN THIS BOX. READ ALL OF THE INSTRUCTIONS INCLUDED IN THIS PACKAGE AND PHOTOCOPY EXTRA COPIES OF THIS FORM BEFORE COMPLETING IT.

BUSINESS NAME PACIFIC STEEL TREATING CO., INC.

ADDRESS 6829 FARDALE AVE. - NO HOLLYWOOD

ROOM NAME OR NUMBER _____

BUILDING NAME, OUTDOOR AREA
OR UNDERGROUND TANK NUMBER _____(1) Chemical
or Product name

VOLUTA "A"

Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Physical Hazards(6) Pure ☐ or Mixture ☒(7) Hazard
State Class(8) Number
of days
on site

SOLVENT REFINED PETROLEUM

100%

64742-65-0

(Circle)

300
lbs
gal
cu ft

(Circle)

1200
lbs
gal
cu ft

D

1
2
3
4
5S
L
X

3A

365

(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name

VOLUTA "B"

Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Physical Hazards(6) Pure ☐ or Mixture ☒(7) Hazard
State Class(8) Number
of days
on site

SOLVENT REFINED

%

64742-65-0

PETROLEUM BASE

%

64742-30-5

(Circle)

300
lbs
gal
cu ft

(Circle)

600
lbs
gal
cu ft

D

1
2
3
4
5S
L
X

3A

365

(11) Storage Pressure: Above Standard ☐ Standard ☒ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☒ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

(1) Chemical
or Product name(1A) Check if Extremely Hazardous ☐Check if
waste ☐(9) Hazardous Chemical Ingredients &
percentage of each(10) CAS Numbers of
each ingredient(2) Maximum amount
at any time(3) Total annual
amount(4) Storage
Type(5) Health & Phys.
Physical Hazards(6) Pure ☐ or Mixture ☐(7) Hazard
State Class(8) Number
of days
on site

(Circle)

lbs
gal
cu ft

(Circle)

lbs
gal
cu ft

D

1
2
3
4
5S
L
X

3A

365

(11) Storage Pressure: Above Standard ☐ Standard ☐ Below Standard ☐(12) Storage Temp: Above Ambient ☐ Ambient ☐ Below Ambient ☐ Cryogenic ☐

Waste only: (13) State waste Code _____ (14) Treatment & Disposal _____

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Insp. Init _____

Date _____

Data Entry Init _____

Date _____

100 AVENUE FIRE DEPT., 200 NORTH MAIN STREET, L.A., CA. 90012

ACUTELY HAZARDOUS MATERIALS REGISTRATION FORM

THIS FORM MUST BE COMPLETED BY THE OWNER OR OPERATOR OF EACH BUSINESS IN CALIFORNIA WHICH AT ANY TIME HANDLES ANY ACUTELY HAZARDOUS MATERIAL IN QUANTITIES GREATER THAN 500 POUNDS, 55 GALLONS OR 200 CUBIC FEET OF GAS AT STP. THIS FORM SHALL BE COMPLETED AND SUBMITTED TO YOUR LOCAL ADMINISTERING AGENCY. (\$25533 & 25536 Health & Safety Code)

Note Instructions on reverse

Business Name PACIFIC STEEL TREATING CO., INC.

Business Site Address 6829 FARMDALE AVENUE - 11491 VANOWEN ST. NO. HOLLYWOOD, CA. 91605

Business Mailing Address (if different) SAME AS ABOVE

Business Phone (818)983-1450 Business Plan Submission Date² 11/14/89

Process Designation³ STEEL TREATING FACILITY

ACUTELY HAZARDOUS MATERIALS HANDLED⁴ - USE ADDITIONAL PAGES IF NECESSARY.

CHEMICAL NAME

QUANTITY

ANHYDROUS AMMONIA

600 GALLONS

HYDROGEN GAS (COMPRESSED)

40,000 CUBIT FEET

GENERAL DESCRIPTION OF PROCESSES AND PRINCIPAL EQUIPMENT⁵: PACIFIC STEEL

TREATING CO., INC., IS A SMALL BUSINESS CONCERN WHOSE PRINCIPAL PROCESSING

CONSISTS OF ACCOMODATING THE HEAT TREATING NEEDS OF NUMOROUS MACHINE SHOPS AND

AEROSPACE INDUSTRIES. THE PROCESSING PERFORMED AS PACIFIC STEEL TREATING CONSISTS

OF HEAT TREATING FERROUS AND NON FERROUS METALS. THE GENERAL DESCRIPTION OF

THE EQUIPMENT UTILIZED FOR THE FOREGOING TREATMENTS RANGE FROM INTEGRAL OIL

QUENCH, FURNACES CONTAINING AN ENDOTHERMIC ATMOSPHERE IN THE WORK ZONE. OTHER

ATMOSPHERES USED INSEALED RETORTS RANGE FROM HYDROGEN, NITROGEN, AND ARGON.

SIGNATURE

TITLE PLANT ENGINEER

PRINTED NAME RICK FRUCHEY

DATE 11/14/89

General Liability Insurance Coverage 1961 - 1990

2166-00504

2166 00504

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 1988 or tax year beginning 10/1, 1988, ending 9/30, 19 89
For Paperwork Reduction Act Notice, see page 1 of the instructions.

1988

Check if a—
A Consolidated return ☐
B Personal holding co. ☐
C Personal service corp. (as defined in Temp. Regs. sec. 1.441-4(f)—see instructions) ☐

Use IRS label. Otherwise, please print or type.
***** CAR-RT-SORT**CR05
LR 95-2506490 8909 S89 3490 M
PACIFIC STEEL TREATING CO INC
6829 FARMDALE AVENUE
NO HOLLYWOOD CA 91605

D Employer identification number 95-2506490
E Date incorporated DEC 6, 1966
F Total assets (See Specific Instructions.)

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address

		Dollars	Cents
Income	1a Gross receipts or sales <u>3597856</u>	1c <u>3596522</u>	
	b Less returns and allowances <u>1354</u>	2 <u>2130422</u>	
	2 Cost of goods sold and/or operations (Schedule A)	3 <u>1466080</u>	
	3 Gross profit (line 1c less line 2)	4	
	4 Dividends (Schedule C, line 19)	5 <u>16419</u>	
	5 Interest	6 <u>18750</u>	
	6 Gross rents	7	
	7 Gross royalties	8 <u>12668</u>	
	8 Capital gain net income (attach separate Schedule D)	9	
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)	10 <u>528</u>	
	10 Other income (see instructions—attach schedule)	11 <u>1514445</u>	
	11 Total income—Add lines 3 through 10 and enter here	12 <u>96552</u>	
Deductions	12 Compensation of officers (Schedule E)	13c <u>184677</u>	
	13a Salaries and wages <u>184677</u>	14 <u>1393</u>	
	b Less jobs credit <u>0</u>	15 <u>5712</u>	
	c Balance	16 <u>103281</u>	
	14 Repairs	17 <u>151645</u>	
	15 Bad debts	18 <u>20503</u>	
	16 Rents	19	
	17 Taxes <u>STIM #1</u>	20 <u>95909</u>	
	18 Interest	21a <u>67442</u>	
	19 Contributions (see instructions for 10% limitation)	21b <u>28467</u>	
	20 Depreciation (attach Form 4562)	22	
	21 Less depreciation claimed in Schedule A and elsewhere on return	23 <u>4997</u>	
	22 Depletion	24	
	23 Advertising	25	
	24 Pension, profit-sharing, etc., plans	26 <u>606410</u>	
	25 Employee benefit programs	27 <u>1203637</u>	
	26 Other deductions (attach schedule) <u>STIM #1</u>	28 <u>310808</u>	
	27 Total deductions—Add lines 12 through 26 and enter here	29a	
	28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	29b	
	29 Less: a Net operating loss deduction (see instructions)	29c	
	b Special deductions (Schedule C, line 20)	30 <u>310808</u>	
	30 Taxable income (line 28 less line 29c)	31 <u>104465</u>	
Tax and Payments	31 Total tax (Schedule J)	32a	
	32 Payments: a 1987 overpayment credited to 1988	32b <u>19600</u>	
	b 1988 estimated tax payments	32c ()	
	c Less 1988 refund applied for on Form 4466	d Bal <u>19600</u>	
	e Tax deposited with Form 7004	32d	
	f Credit from regulated investment companies (attach Form 2439)	32e	
	g Credit for Federal tax on fuels (attach Form 4136)	32f	
	33 Enter any penalty for underpayment of estimated tax—check <input checked="" type="checkbox"/> if Form 2220 is attached	32g	
	34 Tax due—If the total of lines 31 and 33 is larger than line 32h, enter amount owed	32h <u>19600</u>	
	35 Overpayment—If line 32h is larger than the total of lines 31 and 33, enter amount overpaid	33 <u>108</u>	
	36 Enter amount of line 35 you want: Credited to 1989 estimated tax	34 <u>84973</u>	
	Refunded	35	
		36	

Please Sign Here
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed) and address	E.I. No. <u>77 0004408</u>	Preparer's social security number <u>FX-6 Personal Privacy</u>
	ZIP code <u>91361-4277</u>	

000491

Schedule A Cost of Goods Sold and/or Operations (See instructions for line 2, page 1.)

1	Inventory at beginning of year	1	
2	Purchases	2	440831
3	Cost of labor	3	862038
4a	Additional section 263A costs (see instructions—attach schedule)	4a	
b	Other costs (attach schedule) <i>Start # 1</i>	4b	827553
5	Total—Add lines 1 through 4b	5	2130422
6	Inventory at end of year	6	5
7	Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1	7	2130422

8a Check all methods used for valuing closing inventory: *N/A*

(i) ☐ Cost (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)

(iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)

(iv) ☐ Other (Specify method used and attach explanation.) ▶

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970). *N/A* ☐

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO *N/A* ☐

d Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? ☐ Yes ☒ No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation *N/A* ☐ Yes ☐ No

Schedule G Dividends and Special Deductions (See Schedule C instructions.)

	(a) Dividends received	(b) %	(c) Special deductions: multiply (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		See instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		41.176	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		47.059	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100	
9 Total—Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100	
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100	
13 Other dividends from foreign corporations not included in lines 3, 6, 7, 8, and 11			
14 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included in lines 1, 2, and/or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
19 Total dividends—Add lines 1 through 17. Enter here and on line 4, page 1. ▶			
20 Total deductions—Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 ▶			

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a, plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 C. BRUCHEV	FX-6 Personal Privacy	100%	15%	%	96552
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Less: Compensation of officers claimed in Schedule A and elsewhere on return					()
4 Compensation of officers deducted on line 12, page 1					96552

Schedule J Tax Computation (See instructions.)

- 1 Check if you are a member of a controlled group (see sections 1561 and 1563) ☐
- 2 If line 1 is checked:
- a Enter your share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order):
(i) \$ (ii) \$
- b Enter your share of the additional 5% tax (not to exceed \$11,750) \$
- 3 Income tax (See instructions to figure the tax). Check this box if the corporation is a qualified personal service corporation (see instructions) ☐

- 4a Foreign tax credit (attach Form 1118)
- b Possessions tax credit (attach Form 5735)
- c Orphan drug credit (attach Form 6765)
- d Credit for fuel produced from a nonconventional source (see instructions)
- e General business credit. Enter here and check which forms are attached:
☐ Form 3800 ☐ Form 3468 ☐ Form 5884
☐ Form 6478 ☐ Form 6765 ☐ Form 8586
- f Credit for prior year minimum tax (attach Form 8801)

4a		
4b		
4c		
4d		
4e		
4f		

3 104465

- 5 Total—Add lines 4a through 4f
- 6 Line 3 less line 5
- 7 Personal holding company tax (attach Schedule PH (Form 1120))
- 8 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611
- 9a Alternative minimum tax (see instructions—attach Form 4626)
- b Environmental tax (see instructions—attach Form 4626)

5	
6	104465
7	
8	
9a	
9b	

- 10 Total tax—Add lines 6 through 9b. Enter here and on line 31, page 1

10 104465

Additional Information (See instruction F.)

H Refer to the list in the instructions and state the principal:

- (1) Business activity code no. 3490
- (2) Business activity STEEL TREATING
- (3) Product or service SERVICE

Yes No

- I (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) ☒ Yes ☐ No
If "Yes," attach a schedule showing: (a) name, address, and identifying number; (b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.
- (2) Did any individual, partnership, corporation, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (c). ☒ Yes ☐ No
- (a) Attach a schedule showing name, address, and identifying number. STMT #2
- (b) Enter percentage owned 7.1%
- (c) Was the owner of such voting stock a person other than a U.S. person? (See instructions.) Note: If "Yes," the corporation may have to file Form 5472. ☒ Yes ☐ No
If "Yes," enter owner's country N/A

- J Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) ☒ Yes ☐ No
If "Yes," attach Form 5471 for each such corporation.

- K At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ☒ Yes ☐ No
(See instruction F and filing requirements for form TD F 90-22.1.)
If "Yes," enter name of foreign country N/A

- L Was the corporation the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the corporation has any beneficial interest in it? ☒ Yes ☐ No
If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926.

- M During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) ☒ Yes ☐ No
If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

- N During this tax year did the corporation maintain any part of its accounting/tax records on a computerized system? ☒ Yes ☐ No

O Check method of accounting:

- (1) ☐ Cash
- (2) ☒ Accrual
- (3) ☐ Other (specify)

- P Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
If so, the corporation may have to file Form 8281.

- Q Enter the amount of tax-exempt interest received or accrued during the tax year NONE

- R Enter the number of shareholders at the end of the tax year if there were 35 or fewer shareholders 5

Schedule L Balance Sheets

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		145654		312407
2 Trade notes and accounts receivable			727132	
a Less allowance for bad debts		697674	0	727132
3 Inventories				
4 Federal and state government obligations				
5 Other current assets (attach schedule) <i>FRPDS</i>		37816		70821
6 Loans to stockholders		12110		5673
7 Mortgage and real estate loans				
8 Other investments (attach schedule) <i>INVEST</i>		30000		30000
9 Buildings and other depreciable assets	1171237		1266075	
a Less accumulated depreciation	831523	360314	887780	378315
10 Depletable assets				
a Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
a Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		1283568		1524318
Liabilities and Stockholders' Equity				
15 Accounts payable		366175		357572
16 Mortgages, notes, bonds payable in less than 1 year		28721		
17 Other current liabilities (attach schedule)		116085		202569
18 Loans from stockholders				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock: a Preferred stock				
b Common stock	10000	10000	10000	10000
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated		762387		948171
25 Less cost of treasury stock		()		()
26 Total liabilities and stockholders' equity		1283568		1524318

Schedule M-1 Reconciliation of Income per Books With Income per Return (You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.)

1 Net income per books	206144	7 Income recorded on books this year not included in this return (itemize):	
2 Federal income tax	10765	a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
5 Expenses recorded on books this year not deducted in this return (itemize):		8 Deductions in this tax return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Contributions carryover \$		b Contributions carryover \$	
c Travel and entertainment \$	90		
6 Total of lines 1 through 5	310808	9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less line 9	310808

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 24, Schedule L) (You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.)

1 Balance at beginning of year	762387	5 Distributions: a Cash	
2 Net income per books	206144	b Stock	
3 Other increases (itemize):		c Property	
<i>MISC</i>	70	6 Other decreases (itemize):	
4 Total of lines 1, 2, and 3	962501	<i>FLORIDA 104-1130/88</i>	20430
		7 Total of lines 5 and 6	20430
		8 Balance at end of year (line 4 less line 7)	948171

#1

SCHEDULE

NAME PACIFIC STEEL TREATING CO, INCIDENT. NO. 95-2506490

Calendar Year

Fiscal Year Ended 9/30/89

SCHEDULE A-COST OF OPERATIONS (46) OTHER COSTS

INSURANCE

169 163

OUTSIDE SERVICES

142 013

UTILITIES

429 393

DEPRECIATION & AMORTIZATION

86 984

827 553

17. TAXES

PAYROLL

98 639

LICENSES

34 224

FRANCHISE

12 797

PROPERTY

5 985

151 645

26 OTHER DEDUCTIONS

SALES COMMISSIONS

22 359

TRUCK EXPENSE

50 017

TRANSPORTATION & DELIVERY

32 69

JANITORIAL

11 283

MANAGEMENT FEES

310 180

INSURANCE

63 638

TRAVEL & AUTOMOBILE

16 619

MEALS & ENTERTAINMENT (450x80%)

360

SALES PROMOTION

1 716

EMPLOYEE BENEFITS

8 630

OUTSIDE SERVICES

4 328

TELEPHONE & TELEGRAPH

29 331

OFFICE

26 153

LEGAL & ACCOUNTING

8 397

DUES & SUBSCRIPTIONS

943

MISCELLANEOUS

241

ENVIRONMENTAL CLEANUP EXPENSE CREDITED

BY CHEMICALS - ORDINARY & NECESSARY EXPENSE

48 946

606 410

NAME PACIFIC STEEL TREATING CO., INC

IDENT. NO. 95-2506490

Calendar Year

Fiscal Year Ended 9/30/89

OWNERSHIP QUESTION I(2)a

BRANDER INDUSTRIES, INC 46-0403303

6829 FARMDALE AVE

NORTH HOLLYWOOD, CA 91605

SCHEDULE D
(Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

To be filed with Forms 1120, 1120-A, 1120-DF, 1120-IC-DISC, 1120F,
1120-FSC, 1120-H, 1120L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT,
1120-RIC, 990-C, and certain Forms 990-T

OMB No. 1545-0123

1988

Name

PACIFIC STEEL TREATING CO., INC.

Employer identification number

95-2506490

Part I

Short-Term Capital Gains and Losses—Assets Held One Year or Less

(Six months or less if acquired before 1/1/88)

(a) Kind of property and description (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis, plus expense of sale	(f) Gain (or loss) ((d) less (e))
1					

2 Short-term capital gain from installment sales from Form 6252, line 22 or 30

3 Unused capital loss carryover (attach computation)

4 Net short-term capital gain or (loss)

Part II

Long-Term Capital Gains and Losses—Assets Held More Than One Year

(More than six months if acquired before 1/1/88)

5					

6 Enter gain from Form 4797, line 7 or 9

7 Long-term capital gain from installment sales from Form 6252, line 22 or 30

8 Net long-term capital gain or (loss)

Part III

Summary of Parts I and II

9 Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)	9	
10 Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)	10	12668
11 Total of lines 9 and 10. Enter here and on Form 1120, line 8, page 1; or the proper line on other returns <i>Note: If losses exceed gains, see instructions on capital losses for explanation of capital loss carrybacks.</i>	11	12668

Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

Purpose of Form

This Schedule D should be used by a taxpayer whose tax year begins in 1988 and who files either Forms 1120, 1120-A, 1120-DF, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C, or certain Forms 990-T, to report sales or exchanges of capital assets. Sales or exchanges of property other than capital assets, including property used in a trade or business, involuntary conversions (other than casualties or thefts), gain from the disposition of interest in oil, gas, or

geothermal property, and the section 291 adjustment to section 1250 gains should be reported on **Form 4797, Sales of Business Property**. See the instructions for Form 4797 for more information.

If property is involuntarily converted because of a casualty or theft, use **Form 4684, Casualties and Thefts**.

Parts I and II

Generally, a corporation should report sales and exchanges, including "like-kind" exchanges, even though there is no gain or loss. No loss is allowed for a wash sale of stock or securities or from a transaction between related persons (sections 1091 and 267).

In Part I, report the sale or exchange of capital assets held one year or less. In Part II, report the sale or exchange of capital assets held more than one year. For property acquired before January 1, 1988, the holding period is 6 months.

What Are Capital Assets?—Each item of property the corporation held (whether or not connected with its trade or business) is a capital asset except:

1. Assets that can be inventoried or property held mainly for sale to customers.
2. Depreciable or real property used in the trade or business.
3. Certain copyrights; literary, musical, or artistic compositions; letters or memorandums; or similar property.

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also, Involuntary Conversions and Recapture Amounts Under
Sections 179 and 280F)

▶ Attach to your tax return. See separate instructions.

OMB No 1545-0184

1988Attachment
Sequence No **27**

Name(s) as shown on return

Identifying number

PACIFIC STEEL TREATING CO., INC.**95-2506490****Part I** Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than
Casualty and Theft—Property Held More Than 1 Year (More Than 6 Months If Acquired Before 1/1/88)**1** Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1988 on Form(s) 1099-S
(or an equivalent statement) that you will be including on lines 2 or 10 (column d), or on line 20. (Form 1099-S is a
Statement for Recipients of Proceeds From Real Estate Transactions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
2 ROLLING MACH	6/3/77	10/31/88	4500	15903	15903		4500
70 CHEVY TRUCK	10/24/78	3/6/89	2000	7081	7763		1318
83 CHEVY	5/12/83	3/26/89	4500	19250	19250		4500
81 DATSUN 280Z	1/16/81	1/9/89	2350	16960	16960		2350

3 Gain, if any, from Form 4684, Section B, line 21**4** Section 1231 gain from installment sales from Form 6252, line 22 or 30**5** Gain, if any, from Part III, line 32, from other than casualty and theft.**6** Add lines 2 through 5 in columns (g) and (h).**7** Combine columns (g) and (h) of line 6. Enter gain or (loss) here, and on the appropriate line as follows (partnerships see the Instructions for line references)

If line 7 is zero or a loss, enter the amount on line 11 below and skip lines 8 and 9. (S corporations enter the loss on Schedule K (Form 1120S), line 5.) If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see Instructions)**9** Subtract line 8 from line 7. If zero or less, enter zero

If line 9 is zero, enter the amount from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as a long-term capital gain on Schedule D. See Specific Instructions for line 9.

Part II Ordinary Gains and Losses

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less) (6 months or less if acquired before 1/1/88)							

11 Loss, if any, from line 7.**12** Gain, if any, from line 7, or amount from line 8 if applicable**13** Gain, if any, from line 31, Part III**14** Net gain or (loss) from Form 4684, Section B, lines 13 and 20a**15** Ordinary gain from installment sales from Form 6252, line(s) 21 and/or 29.**16** Recapture of section 179 deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see Instructions)**17** Add lines 10 through 16 in columns (g) and (h)**18** Combine columns (g) and (h) of line 17. Enter gain or (loss) here, and on the appropriate line as follows:**a** For all except individual returns: Enter the gain or (loss) from line 18, on the return being filed.**b** For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here and on line 21 of Schedule A (Form 1040) Identify as from "Form 4797, line 18b(1)"

(2) Redetermine the gain or (loss) on line 18, excluding the loss (if any) on line 18b(1). Enter here and on Form 1040, line 15

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form **4797** (1988)

Form **4562****Depreciation and Amortization**

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

- ▶ See separate instructions.
▶ Attach this form to your return.

1988
Attachment
Sequence No. **67**

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC

Identifying number

95-2506490

Business or activity to which this form relates

STEEL TREATING**Part I Depreciation** (Use Part III for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement.)**Section A.—Election To Expense Depreciable Assets (Section 179)**

(a) Description of property	(b) Date placed in service	(c) Cost	(d) Expense deduction
1 <u>AIR COMPRESSOR</u>	<u>2/3/89</u>	<u>10654</u>	<u>10000</u>
2 Listed property—Enter total from Part III, Section A, column (h).			
3 Total (add lines 1 and 2, but do not enter more than \$10,000)			<u>10000</u>
4 Enter the amount, if any, by which the cost of all section 179 property placed in service during this tax year is more than \$200,000			
5 Subtract line 4 from line 3. If less than zero, enter zero. (See instructions for other limitations.)			<u>10000</u>

Section B.—Depreciation

(a) Class of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
6 Modified Accelerated Cost Recovery System (MACRS) (see instructions): For assets placed in service ONLY during tax year beginning in 1988					
a 3-year property					
b 5-year property		<u>20621</u>	<u>5</u>	<u>200DB</u>	<u>10722</u>
c 7-year property					
d 10-year property					
e 15-year property					
f 20-year property					
g Residential rental property					
h Nonresidential real property					
7 Alternative Depreciation System (ADS)					
8 Listed property—Enter total from Part III, Section A, column (g).					<u>18695</u>
9 MACRS deduction for assets placed in service prior to 1988 (see instructions)					<u>13311</u>

Section C.—ACRS and/or Other Depreciation

10 Property subject to section 168(f)(1) election (see instructions)	
11 ACRS and/or other depreciation (see instructions)	<u>42975</u>

Section D.—Summary

12 Total (add deductions on lines 5 through 11). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 5.)	<u>95909</u>
13 For assets above placed in service during the current year, enter the portion of the basis attributable to section 263A costs. (see instructions).	

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
1 Amortization for property placed in service only during tax year beginning in 1988					
<u>LEASEHOLD IMPROV</u>	<u>VAR</u>	<u>VAR</u>		<u>VAR</u>	<u>19494</u>
2 Amortization for property placed in service prior to 1988					
3 Total. Enter here and on Other Deductions or Other Expenses line of your return					<u>19494</u>

Automobiles, Certain Other Vehicles, Computers, and Property Used for Entertainment, Recreation, or Amusement (Listed Property).

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (If automobiles and other listed property placed in service after June 18, 1984, are used 50% or less in a trade or business, the section 179 deduction is not allowed and depreciation must be taken using the straight line method over 5 years. For other limitations, see instructions.)

Do you have evidence to support the business use claimed? ☒ Yes ☐ No If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis (see instructions for leased property)	(e) Basis for depreciation (Business use only—see instructions)	(f) Depreciation method and recovery period	(g) Depreciation deduction	(h) Section 179 expense
① SE FORD 1/2 TON	4/25/88	100	20501	20501	200DB	6560	
② SE FORD 1/2 TON	5/9/88	100	16912	16912	200DB	5412	
③ SE FORD 1/2 TON	4/24/89	100	22234	22234	200DB	4447	
④ SE CADILLAC	11/28/88	100	11378	11378	200DB	2276	
Total (Enter here and on line 2, page 1.)							
Total (Enter here and on line 8, page 1.)						18695	

Section B.—Information Regarding Use of Vehicles

Complete this section as follows, if you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner or related person.
- If you provided vehicles to employees, first answer the questions in Section C to see if you meet an exception to completing this section for those items.

	Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
1 Total miles driven during the year	1578		118		1178		11320					
2 Total business miles driven during the year							9892					
3 Total commuting miles driven during the year							1428					
4 Total other personal (noncommuting) miles driven							0					
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
5 Was the vehicle available for personal use during off-duty hours?							X					
6 Was the vehicle used primarily by a more than 5% owner or related person?							X					
7 Is another vehicle available for personal use?							X					

Section C.—Questions for Employers Who Provide Vehicles for Use by Employees.

(Answer these questions to determine if you meet an exception to completing Section B. **Note:** Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

	Yes	No
8 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		X
9 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)	X	
10 Do you treat all use of vehicles by employees as personal use?	X	
11 Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		X
12 Do you meet the requirements concerning qualified automobile demonstration use (see instructions)?		X
Note: If your answer to 8, 9, 10, 11, or 12 is "Yes," you need not complete Section B for the covered vehicles.		

Alternative Minimum Tax—Corporations
(including environmental tax)▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0175

1988

Name as shown on tax return

PACIFIC STEEL TREATING CO., INC.

Employer identification number

95-2506490

1	Taxable income or (loss) before net operating loss deduction	1	<u>310808</u>
2	Adjustments:		
a	Depreciation of tangible property placed in service after 1986	2a	<u>6875</u>
b	Amortization of certified pollution control facilities placed in service after 1986	2b	
c	Amortization of mining exploration and development costs paid or incurred after 1986	2c	
d	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	2d	
e	Basis adjustments in determining gain or loss from sale or exchange of property	2e	
f	Long-term contracts entered into after 2/28/86	2f	
g	Installment sales of certain property	2g	
h	Merchant marine capital construction funds	2h	
i	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2i	
j	Tax shelter farm activity loss (personal service corporations only)	2j	
k	Passive activity loss (closely held corporations and personal service corporations only)	2k	
l	Income with respect to the possessions tax credit and the alcohol fuel credit	2l	
m	Certain loss limitations	2m	
n	Beneficiaries of estates and trusts	2n	
o	Combine lines 2a through 2n	2o	<u>6875</u>
3	Tax preference items:		
a	Depletion	3a	
b	Tax-exempt interest from private activity bonds issued after August 7, 1986	3b	
c	Appreciated property charitable deduction	3c	
d	Add lines 3a through 3c	3d	<u>0</u>
e	Intangible drilling costs	3e	
f	Reserves for losses on bad debts of financial institutions	3f	
g	Accelerated depreciation of real property placed in service before 1987	3g	
h	Accelerated depreciation of leased personal property placed in service before 1987 (personal holding companies only)	3h	
i	Amortization of certified pollution control facilities placed in service before 1987	3i	
j	Add lines 3e through 3i	3j	<u>0</u>
4	Combine lines 1, 2o, 3d, and 3j	4	<u>317683</u>
5	Excess book income adjustment:		
a	Enter your adjusted net book income	5a	<u>310717</u>
b	Subtract line 4 from line 5a (even if one or both of these figures is a negative number) (Enter zero if the result is zero or less)	5b	<u>0</u>
c	Multiply line 5b by 50%	5c	<u>0</u>
6	Combine lines 4 and 5c. If zero or less, stop here (you are not subject to the alternative minimum tax)	6	<u>317683</u>
7	Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.)	7	<u>0</u>
8	Alternative minimum taxable income (subtract line 7 from line 6)	8	<u>317683</u>
9	Exemption phase-out computation:		
a	Tentative exemption amount. Enter \$40,000 (members of a controlled group, see instructions)	9a	<u>40000</u>
b	Enter \$150,000 (members of a controlled group, see instructions)	9b	<u>150000</u>
c	Subtract line 9b from line 8. If zero or less, enter zero	9c	<u>167683</u>
d	Multiply line 9c by 25%	9d	<u>41921</u>
e	Exemption. Subtract line 9d from line 9a. If zero or less, enter zero	9e	<u>0</u>
10	Subtract line 9e from line 8. If zero or less, enter zero	10	<u>317683</u>
11	Multiply line 10 by 20%	11	<u>63537</u>
12	Alternative minimum tax foreign tax credit	12	
13	Tentative minimum tax (subtract line 12 from line 11)	13	<u>63537</u>
14	General business credit allowed against alternative minimum tax (see instructions)	14	
15	Regular tax liability before all credits except the foreign tax credit and possessions tax credit	15	<u>104465</u>
16	Alternative minimum tax (subtract the sum of lines 14 and 15 from line 13). Enter on line 9a, Schedule J, Form 1120, or on the comparable line of other income tax returns	16	<u>0</u>
17	Environmental tax (subtract \$2,000,000 from line 6 (computed without regard to your environmental tax deduction), and multiply the result, if any, by 0.12% (.0012)). Enter on line 9b, Schedule J, Form 1120, or on the comparable line of other income tax returns (members of a controlled group, see instructions)	17	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4626** (1988)

Form **2220**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

▶ See separate instructions.
▶ Attach to your tax return.

OMB No 1545-0142

1988

Name

PACIFIC STEEL TREATING CO., INC

Employer identification number

95-2506490

Part I Figuring Your Underpayment (Note: In most cases, IRS can figure the penalty for the corporation and you do not have to complete this form. See the separate instructions for more information.)

1	Total tax (see instructions)	1	104465			
2a	Personal holding company tax included in line 1 (Schedule PH (Form 1120), line 15)	2a				
2b	Credit for Federal tax on fuels	2b				
2c	Total—Add lines 2a and 2b.	2c	0			
3	Subtract line 2c from line 1. If the result is less than \$500, do not complete the rest of this form. You do not owe the penalty.	3	104465			
4a	Enter 90% of line 3	4a	94019			
4b	Enter 100% of the tax shown on your 1987 return (see instructions)	4b	20430			
4c	Enter the lesser of line 4a or line 4b	4c	20430			
5	Enter in columns (a) through (d) the installment due dates (the 15th day of the 4th, 6th, 9th, and 12th months of your tax year)	(a)	(b)	(c)	(d)	
5		1/15/89	3/15/89	6/15/89	9/15/89	
6	Enter 25% of line 4c in columns (a) through (d) unless a or b below applies to the corporation: a If you use the annualized income installment method and/or the adjusted seasonal installment method, complete the worksheet in the instructions and enter the amount from line 47 in each column of line 6. Also check this box <input type="checkbox"/> and attach a copy of the worksheet to this form. b If you are a "large corporation," check this box <input type="checkbox"/> and see the instructions for the amount to enter in each column of line 6. <i>Complete lines 7 through 14 for one column before completing the next column.</i>	6	5108	5108	5108	5108
7	Amount paid or credited for each period. (See instructions.) (For column (a) only, enter the amount from line 7 on line 11.)	7	4900	4900	4900	4900
8	Enter amount, if any, from line 14 of previous column	8		0	0	0
9	Add lines 7 and 8	9		4900	4900	4900
10	Add amounts on lines 12 and 13 of the previous column and enter the result	10		208	416	624
11	Subtract line 10 from line 9. If less than zero, enter zero. (For column (a) only, enter the amount from line 7.)	11	4900	4692	4484	4276
12	Remaining underpayment from previous period. If the amount on line 11 is zero, subtract line 9 from line 10 and enter the result. Otherwise, enter zero	12		0	0	0
13	Underpayment. If line 11 is less than or equal to line 6, subtract line 11 from line 6 and enter the result. Then go to line 7 of the next column. Otherwise, go to line 14	13	208	416	624	832
14	Overpayment. If line 6 is less than line 11, subtract line 6 from line 11 and enter the result. Then go to line 7 of the next column	14				

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (1988)

Part II Figuring the Penalty

	(a)	(b)	(c)	(d)
15 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier. (Form 990-PF and 990-T filers. Use 5th month instead of 3rd month.)	15	12/15/89	12/15/89	12/15/89
16 Number of days from due date of installment on line 5 to the date shown on line 15	16	334	275	183
17 Number of days on line 16 after 4/15/88 and before 10/1/88.	17	0	0	0
18 Number of days on line 16 after 9/30/88 and before 1/1/89.	18	0	0	0
19 Number of days on line 16 after 12/31/88 and before 4/1/89.	19	75	16	0
20 Number of days on line 16 after 3/31/89 and before 7/1/89.	20	91	91	15
21 Number of days on line 16 after 6/30/89 and before 10/1/89.	21	92	92	15
22 Number of days on line 16 after 9/30/89 and before 1/1/90.	22	76	76	76
23 Number of days on line 16 after 12/31/89 and before 2/16/90.	23	0	0	0
24 $\frac{\text{Number of days on line 17}}{365} \times 10\% \times \text{the underpayment on line 13}$	24	0	0	0
25 $\frac{\text{Number of days on line 18}}{365} \times 11\% \times \text{the underpayment on line 13}$	25	0	0	0
26 $\frac{\text{Number of days on line 19}}{365} \times 11\% \times \text{the underpayment on line 13}$	26	4	2	0
27 $\frac{\text{Number of days on line 20}}{365} \times 12\% \times \text{the underpayment on line 13}$	27	6	12	3
28 $\frac{\text{Number of days on line 21}}{365} \times 12\% \times \text{the underpayment on line 13}$	28	6	12	18
29 $\frac{\text{Number of days on line 22}}{365} \times 11\% \times \text{the underpayment on line 13}$	29	4	8	12
30 $\frac{\text{Number of days on line 23}}{365} \times \% \times \text{the underpayment on line 13}$	30	0	0	0
31 Underpayment penalty (total of lines 24 through 30)	31	20	34	33
32 Add columns (a) through (d), line 31. Enter here and on line 33, Form 1120; line 29, Form 1120-A; or comparable line for other income tax returns	32			108

*If the corporation's tax year ends after December 31, 1989, see the instructions for lines 27 through 30

1120

Form
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar 1987 or tax year beginning OCTOBER 1, 1987, ending SEPT 30, 1988.
► For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0123

1987

Check if a—

- A Consolidated return ☐
 B Personal Holding Co. ☐
 C Business Code No. (See the list in the instructions.)
3490

Use IRS label. ***** CAR-RT-SORT**CR05
 LR 95-2506490 8809 S89 3490 M
 Other: PACIFIC STEEL TREATING CO INC
 wise 6829 FARMDALE AVENUE
 please print NO HOLLYWOOD CA 91605 035
 or type

D Employer identification number

95-2506490

E Date incorporated

DEC 6, 1966

F Total assets (See Specific Instructions)

Dollars Cents

\$ 1283568

1c 3155236

2 2054954

3 1100282

4

5 16419

6 18000

7

8 4580

9

10 1106

11 1140387

12 87337

13c 190196

14 1339

15 11668

16 99476

17 137624

18 27239

19

20 85189

21a 64633

21b 20556

22

23 2577

24

25

26 411547

27 989559

28 150828

29c 27696

30 123132

31 19274

32

33 NONE

34 19274

35

36

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address1a Gross receipts or sales 3157116 b Less returns and allowances 1880 Balance ►

2 Cost of goods sold and/or operations (Schedule A)

3 Gross profit (line 1c less line 2)

4 Dividends (Schedule C)

5 Interest

6 Gross rents

7 Gross royalties

8 Capital gain net income (attach separate Schedule D)

9 Net gain or (loss) from Form 4797, line 18, Part II (attach Form 4797)

10 Other income (see instructions—attach schedule)

11 TOTAL income—Add lines 3 through 10 and enter here

12 Compensation of officers (Schedule E)

13a Salaries and wages 190196 b Less jobs credit 0 Balance ►

14 Repairs

15 Bad debts (see instructions)

16 Rents

17 Taxes

18 Interest

19 Contributions (see instructions for 10% limitation)

20 Depreciation (attach Form 4562)

21 Less depreciation claimed in Schedule A and elsewhere on return

22 Depletion

23 Advertising

24 Pension, profit-sharing, etc., plans

25 Employee benefit programs

26 Other deductions (attach schedule)

27 TOTAL deductions—Add lines 12 through 26 and enter here

28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)

29 Less: a Net operating loss deduction (see instructions) SCH #1

b Special deductions (Schedule C)

30 Taxable income (line 28 less line 29c)

31 TOTAL TAX (Schedule J)

32 Payments: a 1986 overpayment credited to 1987

b 1987 estimated tax payments

c Less 1987 refund applied for on Form 4466

d Tax deposited with Form 7004

e Credit from regulated investment companies (attach Form 2439)

f Credit for Federal tax on gasoline and special fuels (attach Form 4136)

33 Enter any PENALTY for underpayment of estimated tax—check ☒ if Form 2220 is attached

34 TAX DUE—If the total of lines 31 and 33 is larger than line 32, enter AMOUNT OWED

35 OVERPAYMENT—If line 32 is larger than the total of lines 31 and 33, enter AMOUNT OVERPAID

36 Enter amount of line 35 you want: Credited to 1988 estimated tax

Refunded ►

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

Paid
Preparer's
Use OnlyPreparer's
signature

Date

Check
if self-
employed ☐

Preparer's social security number

FX-6 Personal Privacy

Firm's name (or
yours, if self-employed)
and address

E.I. No. ►

ZIP code ►

110004401

91361-0277

000409

Schedule A Cost of Goods Sold and/or Operations (See instructions for line 2, page 1.)

1	Inventory at beginning of year	1	
2	Purchases	2	397 031
3	Cost of labor	3	807 735
4a	Additional section 263A costs (see instructions)	4a	
b	Other costs (attach schedule) <i>Sch. #1</i>	4b	850 188
5	Total—Add lines 1 through 4b	5	2 054 954
6	Inventory at end of year	6	8
7	Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1	7	2 054 954

8a Check all methods used for valuing closing inventory: *N/A*

- (i) ☐ Cost (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)
 (iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)
 (iv) ☐ Other (Specify method used and attach explanation.) ▶

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

8c

d Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? ☐ Yes ☐ Noe Was there any change (other than for section 263A purposes) in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No**Schedule C** Dividends and Special Deductions (See Schedule C instructions.)*N/A*

	(a) Dividends received	(b) %	(c) Special deductions multiply (a) x (b)
1 Domestic corporations subject to section 243(a) deduction (other than debt-financed stock)		see instructions	
2 Debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
3 Certain preferred stock of public utilities		see instructions	
4 Foreign corporations and certain FSCs subject to section 245 deduction		see instructions	
5 Wholly owned foreign subsidiaries and FSCs subject to 100% deduction (sections 245(b) and (c))		100	
6 Total—Add lines 1 through 5. See instructions for limitation		100	
7 Affiliated groups subject to the 100% deduction (section 243(a)(3))			
8 Other dividends from foreign corporations not included in lines 4 and 5			
9 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC or former DISC dividends not included in lines 1 and/or 2 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
14 Total dividends—Add lines 1 through 12. Enter here and on line 4, page 1. ▶			
15 Total deductions—Add lines 6, 7, and 13. Enter here and on line 29b, page 1. ▶			

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a, plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
L. C. FRUCHEY	FX-6 Personal Privacy	100 %	15 %	%	69345
BART M. HACKLEY, JR.		PART %	8 %	%	17992
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
Total compensation of officers—Enter here and on line 12, page 1.					87337

Schedule J Tax Computation (See instructions.)

1 Check if you are a member of a controlled group (see sections 1561 and 1563) <i>N/A</i> <input type="checkbox"/>		
2 If line 1 is checked, see instructions. If your tax year includes June 30, 1987, complete both a and b below. Otherwise, complete only b.		
a (i) \$	(ii) \$	(iii) \$
b (i) \$	(ii) \$	(iv) \$
3 Income tax (see instructions to figure the tax; enter this tax or alternative tax from Schedule D, whichever is less). Check if from Schedule D <input type="checkbox"/>		3 30115
4a Foreign tax credit (attach Form 1118)	4a	
b Possessions tax credit (attach Form 5735)	b	
c Orphan drug credit (attach Form 6765)	c	
d Credit for fuel produced from a nonconventional source (see instructions)	d	
e General business credit. Enter here and check which forms are attached <input checked="" type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <i>STM # 2</i>	e	10841
5 Total—Add lines 4a through 4e	5	10841
6 Line 3 less line 5	6	19274
7 Personal holding company tax (attach Schedule PH (Form 1120))	7	
8 Tax from recomputing prior-year investment credit (attach Form 4255)	8	
9a Alternative minimum tax (see instructions—attach Form 4626)	9a	
b Environmental tax (see instructions—attach Form 4626)	9b	
10 Total tax—Add lines 6 through 9b. Enter here and on line 31, page 1	10	19274

Additional Information (See instruction F.)**H** Did the corporation claim a deduction for expenses connected with:

- (1) An entertainment facility (boat, resort, ranch, etc.) ☒ Yes ☐ No
- (2) Living accommodations (except employees on business) ☒ Yes ☐ No
- (3) Employees attending conventions or meetings outside the North American area? (See section 274(h).) ☒ Yes ☐ No
- (4) Employees' families at conventions or meetings? ☒ Yes ☐ No
- If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h).) *N/A*
- (5) Employee or family vacations not reported on Form W-2? ☒ Yes ☐ No

I (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) ☒ Yes ☐ No

If "Yes," attach a schedule showing: (a) name, address, and identifying number; (b) percentage owned; (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year; (d) highest amount owed by the corporation to such corporation during the year; and (e) highest amount owed to the corporation by such corporation during the year.

(2) Did any individual, partnership, corporation, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (d). ☒ Yes ☐ No

- (a) Attach a schedule showing name, address, and identifying number. Enter percentage owned *71%*
- (b) Was the owner of such voting stock a person other than a U.S. person? (See instructions.) Note: If "Yes," the corporation may have to file Form 5472. ☒ Yes ☐ No
- If "Yes," enter owner's country *N/A*
- (c) Enter highest amount owed by the corporation to such owner during the year *0*
- (d) Enter highest amount owed to the corporation by such owner during the year *47,333*

Note: For purposes of I(1) and I(2), "highest amount owed" includes loans and accounts receivable/payable.

J Refer to the list in the instructions and state the principal:

Business activity *STEEL TREATING*

Product or service *SERVICE*

K Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) ☒ Yes ☐ No

If "Yes," attach Form 5471 for each such corporation.

L At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ☒ Yes ☐ No

(See instruction F and filing requirements for form TD F 90-22.1.)

If "Yes," enter name of foreign country

M Was the corporation the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the corporation has any beneficial interest in it? ☒ Yes ☐ No

If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926.

N During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) ☒ Yes ☐ No

If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

O During this tax year did the corporation maintain any part of its accounting/tax records on a computerized system? ☒ Yes ☐ No**P** Check method of accounting:

- (1) ☐ Cash (2) ☒ Accrual
- (3) ☐ Other (specify)

Q Check this box if the corporation issued publicly offered debt instruments with original issue discount *N/A* ☐

If so, the corporation may have to file Form 8281.

R Enter the amount of tax-exempt interest received or accrued during the tax year *N/A***S** If you are a member of a controlled group, enter the amount of taxable income for the entire group *N/A*

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			87619		145654
2 Trade notes and accounts receivable		613221			
a Less allowance for bad debts		9464	603757		697674
3 Inventories					
4 Federal and state government obligations					
5 Other current assets (attach schedule) <i>PRPDS</i>			21366		37816
6 Loans to stockholders			12205		12110
7 Mortgage and real estate loans					
8 Other investments (attach schedule) <i>INV IN MAPSCO</i>			30000		30000
9 Buildings and other depreciable assets		1090024		1191837	
a Less accumulated depreciation		752050	337974	831523	360314
10 Depletable assets					
a Less accumulated depletion					
11 Land (net of any amortization)					
12 Intangible assets (amortizable only)					
a Less accumulated amortization					
13 Other assets (attach schedule)					
14 Total assets			1,092,921		1,283,568
Liabilities and Stockholders' Equity					
15 Accounts payable			309463		366175
16 Mortgages, notes, bonds payable in less than 1 year			28921		28921
17 Other current liabilities (attach schedule) <i>ACCRUALS</i>			87318		116085
18 Loans from stockholders			45756		
19 Mortgages, notes, bonds payable in 1 year or more					
20 Other liabilities (attach schedule)					
21 Capital stock: a preferred stock					
b common stock		10000	10000	10000	10000
22 Paid-in or capital surplus					
23 Retained earnings—Appropriated (attach schedule)					
24 Retained earnings—Unappropriated			611463		762387
25 Less cost of treasury stock			()		()
26 Total liabilities and stockholders' equity			1,092,921		1,283,568

Schedule M-1 Reconciliation of Income per Books With Income per Return You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Net income per books	150668	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation \$	
a Depreciation \$		b Contributions carryover \$	
b Contributions carryover \$			
<i>MEALS & ENTERTAINMENT 80%</i>	160	9 Total of lines 7 and 8	
6 Total of lines 1 through 5	150828	10 Income (line 28, page 1)—line 6 less line 9	150828

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 24, Schedule L) You are not required to complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Balance at beginning of year	611463	5 Distributions: a Cash	
2 Net income per books	150668	b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize)	
<i>MISC</i>	256		
4 Total of lines 1, 2, and 3	762387	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	762387

#1

SCHEDULE

NAME PACIFIC STEEL TREATING CO., INC.IDENT. NO. 95-2506490

Calendar Year

Fiscal Year Ended 9/30/88

SCHEDULE A - COST OF OPERATIONS (4b) OTHER COSTS

INSURANCE	216	628		
OUTSIDE SERVICES	131	720		
UTILITIES	423	590		
DEPRECIATION & AMORTIZATION	78	250		
	850	188		
1 TAXES				
PAYROLL	95	166		
LICENSES	29	693		
FRANCHISE	7	153		
PROPERTY	5	612		
	137	624		

26. OTHER DEDUCTIONS

SALES COMMISSIONS	13	539		
TRUCK EXPENSE	53	446		
TRANSPORTATION & DELIVERY	3	654		
JANITORIAL	9	251		
MANAGEMENT FEES	191	589		
INSURANCE	46	561		
TRAVEL & AUTOMOBILE	18	736		
ENTERTAINMENT & MEALS (\$801 X 80%)		641		
SALES PROMOTION	3	614		
EMPLOYEE BENEFITS	4	391		
OUTSIDE SERVICES & FEES	6	439		
TELEPHONE & TELEGRAPH	28	402		
OFFICE	30	758		
MISC		526		
	411	547		

NAME PACIFIC STEEL TREATING CO., INCIDENT. NO. 95-2506490

Calendar Year

Fiscal Year Ended 9/30/88

29(a) NET OPERATING LOSS DEDUCTION

BALANCE REMAINING FYE 9/30/87

27 696

LESS APPLICABLE FYE 9/30/88

(27 696)

BALANCE 9/30/88

0

SCHEDULE J QUESTION

(a) BRANDER INDUSTRIES INC ID# 95-1797036

6829 FARMDALE AVE

71%

NORTH HOLLYWOOD, CA 91605

SCHEDULE J (e)

GENERAL BUSINESS CREDIT AVAILABLE (FORM 3800)

16 679

35% REDUCTION OF CREDIT FOR '87-'88 FISCAL YR.

(5 838)

CREDIT AVAILABLE 9/30/88

10 841

Department of the Treasury
Internal Revenue Service

To be filed with Forms 1120, 1120-A, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C, and certain Forms 990-T

1987

Name _____

PACIFIC STEEL TREATING CO., INC

Employer identification number

95-2506490

(This year or loss required under 12/31/87)					
(a) Kind of property and description (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis, plus expense of sale	(f) Gain or loss ((d) less (e))
1					
2	Short-term capital gain from installment sales from Form 6252, line 23 or 31				2
3	Unused capital loss carryover (attach computation)				3
4	Net short-term capital gain or (loss)				4

5						
6 Enter gain from Form 4797, line 7 or 9					6	4580
7 Long-term capital gain from installment sales from Form 6252, line 23 or 31					7	
8 Net long-term capital gain or (loss)					8	4580

9	Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)	9	
10	Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)	10	4580
11	Total of lines 9 and 10. Enter here and on Form 1120, line 8, page 1; or the proper line on other returns	11	4580
Note: If losses exceed gains, see instructions on capital losses for explanation of capital loss carrybacks.			

12	Partial tax.	<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">{</div> <div> <p>a Form 1120—Enter the amount from line 34, Schedule B, Tax Computation Worksheet, in the instructions for Forms 1120 and 1120-A.</p> <p>b Others—See the tax computation instructions for applicable return</p> </div> </div>	12	
13	Enter 34% of line 10 (Form 1120-REIT filers, see instructions)		13	
14	Alternative tax—total of lines 12 and 13. If less than amount of tax figured by regular method, enter here and on Form 1120, Schedule J, line 3; or the proper line on other returns. Also check box for Schedule D.		14	

(Section references are to the Internal Revenue Code unless otherwise noted.)

New Law Changes.—The alternative tax has been repealed for tax years beginning after June 30, 1987. See Parts III and IV below for more information about alternative tax.

The Tax Reform Act of 1986 changed some of the rules governing corporate distributions. Generally, gain (but not loss) is recognized on a nonliquidating distribution of appreciated property to the extent that the property's fair market value exceeds its adjusted basis. Certain exceptions to the gain recognition rule that were contained in section 311 have been repealed. See section 311 for more information. For liquidations completed after 1986, gain or loss is

generally recognized by a corporation upon the liquidating distribution of property as if it had sold the property at its fair market value. An exception to this rule applies for liquidations of certain subsidiaries. See sections 336 and 337 for more information and other exceptions to the general rules. In addition, the special nonrecognition rules governing 12-month liquidations have been repealed. However, Section 633(d) of the Tax Reform Act of 1986 provides a transition rule for certain qualified small corporations that completely liquidate before January 1, 1989. These corporations should get **Form 964-A, Computation of Gain or Loss Recognized by Qualified Corporations on Complete Liquidation**, to compute their gain or loss before completing Schedule D.

This Schedule D should be used by a taxpayer whose tax year begins in 1987 and who files either Forms 1120, 1120-A, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C, or certain Forms 990-T, to report sales or exchanges of capital assets. Sales or exchanges of property other than capital assets, including property used in a trade or business, involuntary conversions (other than casualties or thefts), gain from the disposition of interest in oil, gas, or geothermal property, and the section 291 adjustment to section 1250 gains should be reported on **Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business**.

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0142

► Attach to your tax return.

► For Paperwork Reduction Act Notice, see separate instructions.

1987

Name

PACIFIC STEEL TREATING CO., INC

Employer identification number

95-2506490

Part I

How To Figure Your Underpayment

(Note: If you qualify for exception 1 (line 11) for all four payment periods, you do not have to file Form 2220. If you meet any of the other exceptions that avoid the underpayment penalty for ALL quarters, complete only lines 10 through 14.)

1 1987 tax (line 31, Form 1120; line 27, Form 1120-A; or comparable line for other income tax returns (see instructions)).

2a Personal holding company tax included in line 1 (Schedule PH (Form 1120), line 15)

b Credit for Federal tax on gasoline and special fuels (see instructions)

3 Total—Add lines 2a and 2b

4 Subtract line 3 from line 1

5 90% of line 4

Enter in columns (a) through (d) the installment due dates (the 15th day of the 4th, 6th, 9th, and 12th months of your tax year)

Due Dates of Installments

(a)

(b)

(c)

(d)

7 Enter 25% of line 5 in columns (a) through (d)

8a Amount paid or credited for each period (see instructions)

b Overpayment of previous installment (see instructions)

c Add lines 8a and 8b

9 Underpayment (line 7 less line 8c) or overpayment (line 8c less line 7)

Part II Exceptions to the Penalty (Read instructions for lines 11 through 14 before entering an amount.)

10 Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax year

0

0

0

0

25% of tax

50% of tax

75% of tax

100% of tax

11 Exception 1, prior year's tax. (Note: Not applicable for "large corporations" (see instructions))

25% of tax

50% of tax

75% of tax

100% of tax

12 Exception 2, tax on prior year's income based on the facts shown on the prior year's return but using current year's rates. (Note: Not applicable for "large corporations" (see instructions))

0

0

0

0

22.50% of tax

45% of tax

67.50% of tax

90% of tax

13 Exception 3, tax on annualized income (attach computation (see instructions))

14 Additional exception for recurring seasonal income (see instructions)

Part III How To Figure the Penalty

15 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier

16 Number of days from due date of installment on line 6 to the date shown on line 15

17 Number of days on line 16 after 4/15/87 and before 10/1/87

18 Number of days on line 16 after 9/30/87 and before 1/1/88

19 Number of days on line 16 after 12/31/87 and before 4/1/88

20 Number of days on line 16 after 3/31/88 and before 7/1/88

21 Number of days on line 16 after 6/30/88 and before 10/1/88

22 Number of days on line 16 after 9/30/88 and before 1/1/89

23 Number of days on line 16 after 12/31/88 and before 2/16/89

General Business Credit

► Attach to your tax return.

OMB No. 1545-0895

1987

Attachment
Sequence No. 25

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC

Identifying number

95-2506490

Part I Tentative Credit

1	Investment credit (Form 3468, line 8)	1	
2	Jobs credit (Form 5884, line 7)	2	
3	Credit for alcohol used as fuel (Form 6478, line 11)	3	
4	Credit for increasing research activities (Form 6765, line 25)	4	
5	Low-income housing credit (Form 8586, line 8)	5	
6	Current year general business credit—Add lines 1 through 5	6	
7	Carryforward of general business credit (or investment (see instructions), WIN, jobs, alcohol fuel, research, ESOP, or low-income housing credits)	7	16679
8	Carryback of general business credit to 1987	8	
9	Tentative general business credit—Add lines 6, 7, and 8	9	16679

Part II Tax Liability Limitations

10a	Individuals—From Form 1040, enter amount from line 43	10	30115
b	Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter income tax before credits from return		
11a	Individuals—From Form 1040, enter credit from line 44, plus any orphan drug and nonconventional source fuel credits included on line 46	11	0
b	Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(d) (Form 1120-A filers, enter zero)		
c	Other filers—See instructions for line 11c		
12	Income tax liability as adjusted—Subtract line 11 from line 10	12	30115
13	Tentative minimum tax—		
a	Individuals—From Form 6251, enter amount from line 17	13	0
b	Corporations—From Form 4626, enter amount from line 19		
c	Estates and Trusts—From Form 8656, enter amount from line 20		
14	Excess of income tax liability over tentative minimum tax—Subtract line 13 from line 12	14	30115
15a	Enter smaller of line 12 or \$25,000 (see instructions for line 15)	15a	25000
b	If line 12 is more than \$25,000—Enter 75% of the excess	15b	3836
16	Add lines 15a and 15b	16	28836
17	General business credit—Enter smallest of line 9, line 14, or line 16 (corporations, see instructions) here and on Form 1040, line 45; Form 1120, Schedule J, line 4(e); Form 1120-A, Part I, line 2; or the proper line on other returns	17	16679

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Changes You Should Note.—The Tax Reform Act of 1986 changed the alternative minimum tax rules for the general business credits. This will require an additional tax liability limitation computation on lines 13 and 14. The Act also repealed the Employee Stock Ownership Plan (ESOP) credit as of 12-31-86.

If you have credits from passive activities, see **Form 8582-CR**, Passive Activity Credit Limitations, before completing Form 3800.

Purpose of Form.—The general business credit consists of the investment credit (Form 3468), jobs credit (Form 5884), alcohol fuel credit (Form 6478), research credit (Form 6765), and low-income housing credit (Form 8586). If you have more than one of these credits, or a carryback or carryforward of any of these credits, you must attach the appropriate credit forms and summarize them here on Form 3800. *If you have only one of these credits for 1987, you do not have to file Form 3800. Instead, use only that particular form to claim the credit.* For example, if you have only a 1987 investment credit, you may use Form 3468 to claim your credit. You do not have to file Form 3800 in this case.

You do not have to take the jobs or alcohol fuel credits if you do not wish to.

For more information on the investment credit, see **Form 3468**, Computation of Investment Credit, or

Publication 572, General Business Credit.

For more information on the jobs credit, see **Form 5884**, Jobs Credit, or Publication 572.

For more information on the alcohol fuel credit, see **Form 6478**, Credit for Alcohol Used as Fuel.

For more information on the research credit, see **Form 6765**, Credit for Increasing Research Activities (or for claiming the orphan drug credit), or Publication 572.

For more information on the low-income housing credit, see **Form 8586**, Low-Income Housing Credit, or Publication 572.

Carryback and Carryforward of Unused Credit.—If you cannot use part or all of the credit on line 6 because of the tax liability limitations, you may carry any excess back to each

(Continued on back)

Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions
(And Computation of Recapture Amounts Under Sections 179 and 280F)
▶ Attach to your tax return. See Separate Instructions.

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC.

Identifying number

95-2506490

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 6 Months (More Than 1 Year If Acquired After 12/31/87)

- Notes:**
- Use Form 4684 to report involuntary conversions from casualty and theft.
 - If you sold property that you claimed investment credit on, get Form 4255 to see if you are liable for recapture of the credit.
 - File Form 6198 if you are reporting a loss and have amounts invested in the activity for which you are not at risk. (See instructions under "Special Rules.")
 - Complete Form 8582 before you complete Form 4797 if you are reporting a loss from a passive activity. (See instructions under Passive Loss Limitations.)

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1987 on Form(s) 1099-B (or an equivalent statement) that you will be including on lines 2 or 10 (Column d), or on line 20. (Form 1099-B is a Statement for Recipients of Proceeds From Real Estate, Broker, and Barter Exchange Transactions.) **1**

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
LOUP	5/19/76	5/10/88	3000	6305	6725		2580
LOUP	1/4/83	4/28/88	2000	9834	9834		2000
LOUP	1/3/83	0/0/88	0	3195	3195		0

3 Gain, if any, from Form 4684, Section B, line 21

4 Section 1231 gain from installment sales from Form 6252, line 23 or 31

5 Gain, if any, from Part III, line 32, from other than casualty and theft.

6 Add lines 2 through 5 in columns (g) and (h).

7 Combine columns (g) and (h) of line 6. Enter gain or (loss) here, and on the appropriate line as follows (partnerships see the instructions for your line references):

If line 7 is zero or a loss, enter the amount on line 11 below and skip lines 8 and 9. (S corporations, enter the loss on Schedule K (Form 1120S), line 5.) If line 7 is a gain and you did not have any prior year section 1231 losses or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. (See instructions.)

9 Subtract line 8 from line 7. If zero or less, enter zero

If line 9 is zero, enter the amount from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as a long-term capital gain on Schedule D. See specific instructions for line 9.

Part II Ordinary Gains and Losses

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
10 Ordinary gains and losses not included on lines 11 through 16 (include property held 6 months or less) (1 year or less if acquired after 12/31/87):							

11 Loss, if any, from line 7

12 Gain, if any, from line 7, or amount from line 8 if applicable.

13 Gain, if any, from line 31, Part III

14 Net gain or (loss) from Form 4684, Section B, lines 13 and 20a

15 Ordinary gain from installment sales from Form 6252, line(s) 22 and/or 30

16 Recapture of section 179 deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations. (see instructions)

17 Add lines 10 through 16 in columns (g) and (h)

18 Combine columns (g) and (h) of line 17. Enter gain or (loss) here, and on the appropriate line as follows:

a For all except individual returns: Enter the gain or (loss) from line 18, on the return being filed.

b For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here and on line 18 of Schedule A (Form 1040). Identify as from "Form 4797, line 18b(1)"

(2) Redetermine the gain or (loss) on line 18, excluding the loss (if any) on line 18b(1). Enter here and on Form 1040, line 15.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**

- See separate instructions.
► Attach this form to your return.

OMB No. 1545-0172

1987Attachment
Sequence No. **67**

Name(s) as shown on return

PACIFIC STEEL TREATING CO, INC

Identifying number

95-2506490

Business or activity to which this form relates

STEEL TREATING**Part I Depreciation** (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.)**Section A.—Election To Expense Depreciable Assets Placed in Service During This Tax Year (Section 179)**

(a) Description of property	(b) Date placed in service	(c) Cost	(d) Expense deduction
1			
2 Listed property—Enter total from Part III, Section A, column (h).			
3 Total (add lines 1 and 2, but do not enter more than \$10,000)			
4 Enter the amount, if any, by which the cost of all section 179 property placed in service during this tax year is more than \$200,000			
5 Subtract line 4 from line 3. If result is less than zero, enter zero. (See instructions for other limitations)			

Section B.—Depreciation

(a) Class of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
6 Accelerated Cost Recovery System (ACRS) (see instructions): <i>For assets placed in service ONLY during tax year beginning in 1987</i>					
a 3-year property					
b 5-year property		94249	5	PRE	15367
c 7-year property					
d 10-year property					
e 15-year property					
f 20-year property					
g Residential rental property					
h Nonresidential real property					
7 Listed property—Enter total from Part III, Section A, column (g).					4984
8 ACRS deduction for assets placed in service prior to 1987 (see instructions)					21452

Section C.—Other Depreciation

9 Property subject to section 168(f)(1) election (see instructions)	
10 Other depreciation (see instructions)	43386

Section D.—Summary

11 Total (add deductions on lines 5 through 10). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 5.)	85189
12 For assets above placed in service during the current year, enter the portion of the basis attributable to additional section 263A costs. (See instructions for who must use.)	

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
1 Amortization for property placed in service only during tax year beginning in 1987					
LEASEHOLD IMPVTS	VAR	38417		5	6271
2 Amortization for property placed in service prior to 1987					7346
3 Total. Enter here and on Other Deductions or Other Expenses line of your return					13617

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

Form **4562** (1987)

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (If automobiles and other listed property placed in service after June 18, 1984, are used 50% or less in a trade or business, the Section 179 deduction is not allowed and depreciation must be taken using the straight line method over 5 years. For other limitations, see instructions.)

Do you have evidence to support the business use claimed? ☒ Yes ☐ No If yes, is the evidence written? ☒ Yes ☐ No

N/A

Section C.—Questions for Employers Who Provide Vehicles for Use by Employees. (Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

		Yes	No
8	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		X
9	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)	X	
10	Do you treat all use of vehicles by employees as personal use?	X	
11	Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		X
12	Do you meet the requirements concerning fleet vehicles or qualified automobile demonstration use (see instructions)?		X

Note: If your answer to 8, 9, 10, 11, or 12 is "Yes," you need not complete Section B for the covered vehicles.

PACIFIC STEEL TREATING
 ASSET DEPRECIATION - TEST FOR MID QTR CONVENTION
 9/30/88.

PREPARED BY

AS

DATE

11/23/88

		1	2	3	4
		COST			
	FURNITURE & EQUIP.	1061689			
	EQUIPMENT	4621902			
	HOUSE & TRUCKS	37411345			
	TOTAL ASSETS PURCHASED IN YR	9424936	X 40%	3769974	
6	ASSETS PURCHASED 4 TH QTR.	4554566			
7	ASSETS PURCHASED 1 ST -3 RD QTR	4870370			
8					
9					
10					
11	IF MORE THAN 40% OF ASSETS ARE PURCHASED IN LAST 3 MONTHS OF TAX				
12	YR, THE MID-QTR CONVENTION IS TRIGGERED.				
13					
14	PER YOUR DEPR. SCHEDULE DATES THIS CONVENTION HAS BEEN TRIGGERED.				
15	YOU COULD HAVE PURCHASED \$3769974 W/OUT TRIGGERING CONV. HOWEVER				
16	YOUR DATES INDICATE \$4554566 WERE PURCHASED IN LAST QTR.				
17	WE UNDERSTAND YOUR DATES MAY NOT REFLECT THE CORRECT DATE OF				
18	ACQUISITION DUE TO LUMPING. PLEASE ADJUST YOUR RECORDS TO REFLECT				
19	USE OF 1/2 YR CONVENTION WHICH HAS BEEN USED ON YOUR TAX RETURN 9/3/88				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

1986

Check if a—
A Consolidated return ☐
B Personal Holding Co. ☐
C Business Code No. (See the list in the instructions)
3490

U CAR-RT SORT **CR 05
L LR 95-2506490 8709 589 3490 M
C PACIFIC STEEL TREATING CO INC
W 6829 FARMDALE AVENUE 017
P NO HOLLYWOOD CA 91605
O

D Employer identification number
95-2506490
E Date incorporated
DEC 6, 1955
F Total assets (see Specific Instructions)

		Dollars	Cents
G Check box if there has been a change in address from the previous year <input type="checkbox"/>		\$ <u>1,092,921</u>	
Income	1a Gross receipts or sales <u>2,928,740</u>	1c <u>2,928,740</u>	
	2 Cost of goods sold and/or operations (Schedule A) <u>130</u>	2 <u>1,995,857</u>	
	3 Gross profit (line 1c less line 2)	3 <u>932,883</u>	
	4 Dividends (Schedule C)	4	
	5 Interest	5 <u>16,419</u>	
	6 Gross rents	6 <u>18,000</u>	
	7 Gross royalties	7	
	8 Capital gain net income (attach separate Schedule D)	8	
	9 Net gain or (loss) from Form 4797, line 17, Part II (attach Form 4797)	9 <u>(863)</u>	
	10 Other income (see instructions—attach schedule) <u>111,500</u>	10 <u>111,500</u>	
	11 TOTAL income—Add lines 3 through 10 and enter here	11 <u>977,019</u>	
Deductions	12 Compensation of officers (Schedule E)	12 <u>82,994</u>	
	13a Salaries and wages <u>167,262</u>	13c <u>167,262</u>	
	14 Repairs	14 <u>5,164</u>	
	15 Bad debts (Schedule F if reserve method is used)	15 <u>7,327</u>	
	16 Rents	16 <u>94,745</u>	
	17 Taxes <u>STMT #1</u>	17 <u>111,352</u>	
	18 Interest	18 <u>25,655</u>	
	19 Contributions (see instructions for 10% limitation)	19	
	20 Depreciation (attach Form 4562)	20 <u>82,994</u>	
	21 Less depreciation claimed in Schedule A and elsewhere on return	21a <u>71,627</u>	21b <u>11,365</u>
	22 Depletion	22	
	23 Advertising	23 <u>1,330</u>	
	24 Pension, profit-sharing, etc., plans	24	
	25 Employee benefit programs	25	
26 Other deductions (attach schedule) <u>STMT #1</u>	26 <u>352,471</u>		
27 TOTAL deductions—Add lines 12 through 26 and enter here	27 <u>866,759</u>		
28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28 <u>110,315</u>		
29 Less: a Net operating loss deduction (see instructions) <u>STMT #1</u>	29a <u>110,315</u>	29c <u>110,315</u>	
b Special deductions (Schedule C)	29b		
30 Taxable income (line 28 less line 29c)	30 <u>0</u>		
31 TOTAL TAX (Schedule J)	31 <u>NONE</u>		
Tax and Payments	32 Payments: a 1985 overpayment credited to 1986	32	
	b 1986 estimated tax payments		
	c Less 1986 refund applied for on Form 4466		
	d Tax deposited with Form 7004		
	e Credit from regulated investment companies (attach Form 2439)		
	f Credit for Federal tax on gasoline and special fuels (attach Form 4136)		
	33 Enter any PENALTY for underpayment of estimated tax—check <input type="checkbox"/> if Form 2220 is attached	33	
	34 TAX DUE—If the total of lines 31 and 33 is larger than line 32, enter AMOUNT OWED	34 <u>NONE</u>	
35 OVERPAYMENT—If line 32 is larger than the total of lines 31 and 33, enter AMOUNT OVERPAID	35		
36 Enter amount of line 35 you want: Credited to 1987 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	36		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's social security number **FX-6 Personal Privacy**
Firm's name (or yours, if self-employed) and address _____ E.I. No. 77-0064408
ZIP code 91361-4277

Schedule A Cost of Goods Sold and/or Operations (See instructions for line 2, page 1)

1 Inventory at beginning of year.	1	
2 Purchases	2	438,963
3 Cost of labor	3	760,900
4 Other costs (attach schedule). <i>CONT. #1</i>	4	796,000
5 Total—Add lines 1 through 4.	5	1,996,557
6 Inventory at end of year.	6	
7 Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1	7	1,996,557

8a Check all methods used for valuing closing inventory: *N/A*

- (i) ☐ Cost (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)
 (iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)
 (iv) ☐ Other (Specify method used and attach explanation) _____

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐**c** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

8c

d If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)?☐ Yes ☐ No**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.☐ Yes ☐ No**Schedule C** Dividends and Special Deductions (See Schedule C instructions)

	(a) Dividends received	(b) %	(c) Special deductions multiply (a) X (b)
1 Domestic corporations subject to section 243(a) deduction (other than debt-financed stock).		see instructions	
2 Debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
3 Certain preferred stock of public utilities		see instructions	
4 Foreign corporations and certain FSCs subject to section 245 deduction		see instructions	
5 Wholly-owned foreign subsidiaries and FSCs subject to 100% deduction (sections 245(b) and (c))	N/A	100	
6 Total—Add lines 1 through 5. See instructions for limitation		100	
7 Affiliated groups subject to the 100% deduction (section 243(a)(3))			
8 Other dividends from foreign corporations not included in lines 4 and 5			
9 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC or former DISC dividends not included in lines 1 and/or 2 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
14 Total dividends—Add lines 1 through 12. Enter here and on line 4, page 1.			
15 Total deductions—Add lines 6, 7, and 13. Enter here and on line 29b, page 1			

Schedule E Compensation of Officers (See instructions for line 12, page 1)

Complete Schedule E only if total receipts (line 1a, plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
L. C. FRUCKLEY	FX-6 Personal Privacy	100 %	15 %	%	64,264
DAVID M. HACKLEY JR.		PART %	8 %	%	25,635
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

Total compensation of officers—Enter here and on line 12, page 1.

90,000

Schedule D Bad Debts—Reserve Method (See instructions for line 15, page 1)

(a) Year	(b) Trade notes and accounts receivable outstanding at end of year	(c) Sales on account	Amount added to reserve		(f) Amount charged against reserve	(g) Reserve for bad debts at end of year
			(d) Current year's provision	(e) Recoveries		
1981	363,235	2,788,112	3,455	-	7,076	5,177
1982	341,236	3,420,401	25,935	-	25,770	4,207
1983	396,140	2,102,392	12,967	-	7,632	9,533
1984	327,481	2,834,020	6,785	-	825	15,490
1985	373,121	3,686,853	6,702	-	12,995	12,016
1986	430,063	3,925,610	7,327	-	31,084	8,572

Schedule J**Tax Computation** (See instructions) (Fiscal year corporations see page 12 of instructions before completing Schedule J)

1 Check if you are a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>		
2a If line 1 is checked, see instructions. Enter your portion of each \$25,000 taxable income bracket amount:		
(i) \$	(ii) \$	(iii) \$
b If your tax year includes July 1, 1987, see instructions and enter share of tax bracket amounts		
(i)	(ii)	
3 Income tax (see instructions to figure the tax; enter this tax or alternative tax, whichever is less). Check if alternative tax is used <input type="checkbox"/>		3 NONE
4a Foreign tax credit (attach Form 1118)	4a	
b Possessions tax credit (attach Form 5735)	b	
c Orphan drug credit (attach Form 6765)	c	
d Credit for fuel produced from a nonconventional source (see instructions)	d	
e General business credit. Enter here and check which forms are attached <input checked="" type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884	e	
<input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 8007 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586		
5 Total—Add lines 4a through 4e	5	
6 Line 3 less line 5	6	
7 Personal holding company tax (attach Schedule PH (Form 1120))	7	
8 Tax from recomputing prior-year investment credit (attach Form 4255)	8	
9 Minimum tax on tax preference items (see instructions—attach Form 4626)	9	
10 Total tax—Add lines 6 through 9. Enter here and on line 31, page 1	10	NONE

Additional Information (See instruction F)**H** Did the corporation claim a deduction for expenses connected with:

- | | Yes | No |
|--|-----|----|
| (1) Entertainment facility (boat, resort, ranch, etc.)? | | X |
| (2) Living accommodations (except employees on business)? | | X |
| (3) Employees attending conventions or meetings outside the North American area? (See section 274(h).) | | X |
| (4) Employees' families at conventions or meetings? | | X |
| If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h).) | | |
| (5) Employee or family vacations not reported on Form W-2? | | X |

I (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing: (a) name, address, and identifying number; (b) percentage owned; (c) taxable income or (loss) before NOL and special deductions (e.g., if a Form 1120: from Form 1120, line 28, page 1) of such corporation for the tax year ending with or within your tax year; (d) highest amount owed by the corporation to such corporation during the year; and (e) highest amount owed to the corporation by such corporation during the year.

- (2) Did any individual, partnership, corporation, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (e).

(a) Attach a schedule showing name, address, and identifying number. STMT #1

(b) Enter percentage owned 71%

(c) Was the owner of such voting stock a person other than a U.S. person? (See instructions.) Note: If "Yes," the corporation may have to file Form 5472. ☒

If "Yes," enter owner's country USA

(d) Enter highest amount owed by the corporation to such owner during the year 45,756

- (e) Enter highest amount owed to the corporation by such owner during the year 0

Note: For purposes of I(1) and I(2), "highest amount owed" includes loans and accounts receivable/payable.

J Refer to the list in the instructions and state the principal:

Business activity STEEL TREATING

Product or service SERVICE

K Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)

If "Yes," attach Form 5471 for each such corporation.

L At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

(See instruction F and filing requirements for form TD F 90-22.1.)

If "Yes," enter name of foreign country

M Was the corporation the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the corporation has any beneficial interest in it?

If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926.

N During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

O During this tax year did the corporation maintain any part of its accounting/tax records on a computerized system?**P** Check method of accounting:

- (1) ☐ Cash
- (2) ☒ Accrual
- (3) ☐ Other (specify)

Q Check this box if the corporation issued publicly offered debt instruments with original issue discount

If so, the corporation may have to file Form 8281.

Schedule L Balance Sheets

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		6,757		87,619
2 Trade notes and accounts receivable	591,918		613,221	
a Less allowance for bad debts	15,096	579,822	9,464	603,757
3 Inventories				
4 Federal and state government obligations				
5 Other current assets (attach schedule) <i>PRPDS</i>		19,040		213,66
6 Loans to stockholders		0		12,205
7 Mortgage and real estate loans				
8 Other investments (attach schedule) <i>INV IN MARSCO</i>		30,000		30,000
9 Buildings and other depreciable assets	974,976		1,090,024	
a Less accumulated depreciation	666,393	308,583	752,050	337,471
10 Depletable assets				
a Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
a Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		944,202		1,092,921
Liabilities and Stockholders' Equity				
15 Accounts payable		322,844		309,463
16 Mortgages, notes, bonds payable in less than 1 year		289,21		289,21
17 Other current liabilities (attach schedule) <i>RESERVE</i>		61,975		87,318
18 Loans from stockholders		18,800		45,756
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock: a Preferred stock				
b Common stock	10,000	10,000	10,000	10,000
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated		501,662		611,515
25 Less cost of treasury stock		()		()
26 Total liabilities and stockholders' equity		944,202		1,092,921

Schedule M-1 Reconciliation of Income per Books With Income per Return

Do not complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Net income per books	110,315	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize)			
5 Expenses recorded on books this year not deducted in this return (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
a Depreciation \$		a Depreciation \$	
b Contributions carryover \$		b Contributions carryover \$	
6 Total of lines 1 through 5	110,315	9 Total of lines 7 and 8	-3
		10 Income (line 28, page 1)—line 6 less line 9	110,315

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 24, Schedule L)

Do not complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Balance at beginning of year	501,662	5 Distributions: a Cash	
2 Net income per books	110,315	b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize)	
		<i>MISC</i>	514
		7 Total of lines 5 and 6	514
4 Total of lines 1, 2, and 3	611,977	8 Balance at end of year (line 4 less line 7)	611,463

General Business Credit

▶ Attach to your tax return.

OMB No. 1545-0095

1986

Attachment
Sequence No 25

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC

Identifying number

95-2506490

Tentative Credit

1	Investment credit (Form 3468, line 8)	1	
2	Jobs credit (Form 5884, line 7)	2	
3	Credit for alcohol used as fuel (Form 6478, line 11)	3	
4	Credit for increasing research activities (Form 6765, line 20)	4	
5	Low-income housing credit (Form 8586)	5	
6	Employee stock ownership plan (ESOP) credit (Form 8007, line 3)	6	
7	Current year general business credit—Add lines 1 through 6	7	
8	Carryforward of general business credit (or investment (see instr.) , WIN, jobs, alcohol fuel, research, or ESOP credits)	8	16679
9	Carryback of general business credit to 1986	9	
10	Tentative general business credit—Add lines 7, 8, and 9 CARRYFORWARD	10	16679

Tax Liability Limitations

11a	Individuals—From Form 1040, enter amount from line 45	11	0
b	Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter income tax before credits from return		
12a	Individuals—From Form 1040, enter credit from line 46, plus any orphan drug and nonconventional source fuel credits included on line 48	12	
b	Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(d) (Form 1120-A filers, enter zero)		
c	Other filers—See instructions for line 12c		
13	Income tax liability as adjusted—Subtract line 12 from line 11	13	0
14a	Enter smaller of line 13 or \$25,000 (See instructions for line 14)	14a	
b	If line 13 is more than \$25,000—Enter 75% of the excess	14b	
15	Credit limitation—Add lines 14a and 14b	15	
16	General business credit—Enter smaller of line 10 or line 15 here and on Form 1040, line 47; Form 1120, Schedule J, line 4(e); Form 1120-A, Part I, line 2; or the proper line on other returns	16	0

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Changes You Should Note

The Tax Reform Act of 1986 made several changes to the general business credit. Two additional credits have been added to the general business credit: the research credit (but not the orphan drug credit) and the new low-income housing credit. Also, the income tax liability which may be offset by the credit has been reduced to \$25,000 plus 75% of the liability in excess of \$25,000.

Purpose of Form.—The general business credit consists of the investment credit (Form 3468), jobs credit (Form 5884), alcohol fuel credit (Form 6478), research credit (Form 6765), low-income housing credit (Form 8586), and employee stock ownership plan (ESOP) credit (Form 8007). If you have more than one of these credits, or a carryback or carryforward of any of

these credits, you must attach the appropriate credit forms and summarize them here on Form 3800. *If you have only one of these credits for 1986, you do not have to file Form 3800. Instead, use only that particular form to claim the credit.* For example, if you have only a 1986 investment credit, you may use Form 3468 to claim your credit for 1986. You do not have to file Form 3800 in this case.

You do not have to take the jobs, alcohol fuel, or ESOP credits if you do not wish to.

For more information on the investment credit, see Form 3468, Computation of Investment Credit, or Publication 572, Investment Credit.

For more information on the jobs credit, see Form 5884, Jobs Credit, or Publication 906, Jobs and Research Credits.

For more information on the alcohol fuel credit, see Form 6478, Credit for Alcohol Used as Fuel.

For more information on the research credit, see Form 6765, Credit for Increasing Research Activities (or for claiming the orphan drug credit), or Publication 906.

For more information on the low-income housing credit, see Form 8586, Low-Income Housing Credit.

For more information on the ESOP credit, see Form 8007, Credit for Employee Stock Ownership Plan.

Carryback and Carryforward of Unused Credit.—If you cannot use part or all of the credit on line 7 because of the tax liability limitation on line 15 or the operation of the alternative minimum tax, you may carry any excess back to each of the 3 preceding tax years, beginning with the earliest. If you have an unused credit after carryback, it may be carried forward to each of the 15 years after the year of the credit. In general, credits unused after 15 years may be deducted in the 16th year (or earlier if the taxpayer dies or goes out of business). Unused ESOP credits are deductible in the 15th year if unused by that time. **Note:** Generally, only half the unused investment credit is deductible. If you had originally made a section 48(q)(4) election to take a reduced credit instead of adjusting the basis of the property, then none is deductible.

Although the investment, jobs, alcohol fuel, research, low-income housing, and ESOP credits are aggregated as the general business credit, you may want to keep separate records of these credits to ensure that no credits or deductions are lost.

(Continued on back)

Depreciation and Amortization

Department of the Treasury
Internal Revenue Service▶ See separate instructions.
▶ Attach this form to your return.1986
Attachment
Sequence No. 67

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC.

Identifying number

95-2506490

Business or activity to which this form relates

STEEL TREATING

Part I Depreciation (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.)
See instructions under Items You Should Note for new rules for certain assets placed in service after July 31, 1986.

Section A.—Election To Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h).		
3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions): For assets placed in service ONLY during tax year beginning in 1986					
a 3-year property					
b 5-year property					
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
h 19-year real property					
5 Listed property—Enter total from Part III, Section A, column (g).					5,117
6 ACRS deduction for assets placed in service prior to 1986 (see instructions)					47,928

Section C.—Depreciation of Nonrecovery Property

7 Property subject to section 168(e)(2) election (see instructions)	
8 Other depreciation (see instructions)	29,447

Section D.—Summary

9 Depreciation from Form 4562A (see instructions)	
10 Total (add deductions on lines 3 through 9). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3.)	82,492

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
1 Amortization for property placed in service only during tax year beginning in 1986					
LEASED TRUCKS	1986	12,539		5	1,213
2 Amortization for property placed in service prior to 1986					
3 Total. Enter here and on Other Deductions or Other Expenses line of your return					8,640

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Do you have evidence to support the business use claimed? ☒ Yes ☐ No If yes, is the evidence written? ☒ Yes ☐ No

Complete this section as follows, if you deduct expenses for vehicles:

- *Always complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner or related person.*
- *If you provided vehicles to employees, first answer the questions in Section C to see if you meet an exception to completing this section for those items.*

(Answer these questions to determine if you meet an exception to completing Section B. **Note:** Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

- Note:** If your answer to 8, 9, 10, 11, or 12 is "Yes," you need not complete Section B for the covered vehicles.

Form **4797**Department of the Treasury
Internal Revenue Service (01)**Gains and Losses From Sales or Exchanges of Assets Used in a
Trade or Business and Involuntary Conversions**

(And Computation of Recapture Amounts Under Sections 179 and 280F)

▶ Attach to your tax return. See Separate Instructions.

OMB No. 1545-0184

1986Attachment
Sequence No. 27

Name(s) as shown on return

PACIFIC STEEL TREATING CO INC

Identifying number

95-2506490**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than
Casualty and Theft—Property Held More Than 6 months**

- Notes: • Use Form 4684 to report involuntary conversions from casualty and theft.
• If you sold property that you claimed investment credit on, get Form 4255 to see if you are liable for recapture of the credit.
• File Form 6198 if you are reporting a loss and have amounts invested in the activity for which you are not at risk. (See instructions under "Special Rules.")

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
1 EQ	1/28/50	4/1/87	0	3354	4217	863	
2 Gain, if any, from Form 4684, Section B, line 21						(863)	
3 Section 1231 gain from installment sales from Form 6252, line 22 or 30							
4 Gain, if any, from Part III, line 31, from other than casualty and theft							
5 Add lines 1 through 4 in columns (g) and (h)							
6 Combine columns (g) and (h) of line 5. Enter gain or (loss) here, and on the appropriate line as follows (partnerships see the instructions for your line references):							(863)
If line 6 is zero or a loss, enter the amount on line 10 below and skip lines 7 and 8. (S corporations, enter the loss on Schedule K (Form 1120S), line 5.) If line 6 is a gain and you did not have any prior year section 1231 losses or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D and skip lines 7 and 8.							
7 Nonrecaptured net section 1231 losses from prior years. (See instructions.)							
8 Subtract line 7 from line 6. If zero or less, enter zero							
If line 8 is zero, enter the amount from line 6 on line 11 below. If line 8 is more than zero, enter the amount from line 7 on line 11 below, and enter the amount from line 8 as a long-term capital gain on Schedule D. See specific instructions for line 8.							

Part II Ordinary Gains and Losses

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
9 Ordinary gains and losses not included on lines 10 through 15 (include property held 6 months or less):							
10 Loss, if any, from line 6						(863)	
11 Gain, if any, from line 6, or amount from line 7 if applicable.							
12 Gain, if any, from line 30, Part III							
13 Net gain or (loss) from Form 4684, Section B, lines 13 and 20a							
14 Ordinary gain from installment sales from Form 6252, line(s) 21 and/or 29							
15 Recapture of section 179 deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations. (see instructions)							
16 Add lines 9 through 15 in columns (g) and (h)						(863)	
17 Combine columns (g) and (h) of line 16. Enter gain or (loss) here, and on the appropriate line as follows:							(863)
a For all except individual returns: Enter the gain or (loss) from line 17, on the return being filed. See instructions for Part II for specific line references.							
b For individual returns:							
(1) If the loss on line 10 includes a loss from Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 17b(1)"							
(2) Redetermine the gain or (loss) on line 17, excluding the loss (if any) on line 17b(1). Enter here and on Form 1040, line 15.							

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form **4797** (1986)

PACIFIC STEEL TREATING CO INC

95-2506490

1986

ACCT. #

NAME

SOCIAL SECURITY #

SUPPLEMENTAL STATEMENT

STATEMENT NO. # 1



Description	Amount
<u>SCHEDULE H - COST OF OPERATIONS (1) OTHER COSTS:</u>	
INSURANCE	155,700
OUTSIDE SERVICES	109,665
UTILITIES	417,900
TRANSPORTATION & DELIVERY	81,200
	744,565
<u>17 TAXES:</u>	
PROPERTY	1,200
SALES TAX	19,400
INCOME TAX	40
PROPERTY	4,900
	111,350
<u>26 OTHER DEDUCTIONS:</u>	
SALES COMMISSIONS	9,200
TRUCK EXPENSE	45,300
TRANSPORTATION & DELIVERY	3,100
MANAGEMENT FEES	10,000
INSURANCE	4,700
TRAVEL & AUTO	11,500
ENTERTAINMENT & PROMOTION	3,500
EMPLOYEE BENEFITS	7,100
OUTSIDE SERVICES & FEES	2,000
TELEPHONE & TELEGRAPH	28,500
OFFICE	31,800
	352,400
<u>29a. NET OPERATING LOSS DEDUCTION</u>	
BALANCE REMAINING FYE 9/30/85	2387
LESS FYE 9/30/86	135,600
LESS APPLICABLE FYE 9/30/87	(110,315)
AVAILABLE FYE 9/30/88	27,082
<u>OWNERSHIP QUESTION: (a) BRANDEN INDUSTRIES INC, 6829 FARMDALE AVE</u>	
<u>810 HOLLYWOOD, CA 91605, 95-1797036 (I.D.#)</u>	
TRANSFER TOTALS TO CC BOX	

TAXPAYER'S COPY

FROM

U.S. Corporation Income Tax Return

OMB No. 1545-0047

1120

Department of the Treasury
Internal Revenue Service

For calendar 1985 or tax year beginning

03/01/85

1985 ending

03/31/86

1985

▶ For Paperwork Reduction Act Notice, see page 1 of the instructions.

Check if a—

A Consolidated return ☐B Personal Holding Co. ☐C Business Code No. (See the list in the instructions)
3490Use
IRS
label.
Other-
wise
please
print
or type.LK 95-2506490 8609 589 3490
PACIFIC STEEL TREATING CO INC
6829 FARMDALE AVENUE
NO HOLLYWOOD CA 91605

314

D Employer identification number

95-2506490

E Date incorporated

12/6/66

F Total assets (see Specific Instructions)

Dollars

Cents

\$ 944202

G Check box if there has been a change in address from the previous year ☐

Income

- 1 a Gross receipts or sales 2,681,677 b Less returns and allowances 827 Balance ▶
- 2 Cost of goods sold and/or operations (Schedule A) ST # 1
- 3 Gross profit (line 1c less line 2)
- 4 Dividends (Schedule C)
- 5 Interest
- 6 Gross rents
- 7 Gross royalties
- 8 Capital gain net income (attach separate Schedule D)
- 9 Net gain or (loss) from Form 4797, line 17, Part II (attach Form 4797)
- 10 Other income (see instructions—attach schedule) MISCELLANEOUS INCOME
- 11 TOTAL income—Add lines 3 through 10 and enter here ▶

1c 2,680,855

2 2,125,824

3 554,971

4

5 18,423

6

7

8

9

10 3503

11 576,897

Deductions

- 12 Compensation of officers (Schedule E)
- 13 a Salaries and wages 140,377 b Less jobs credit 0 Balance ▶
- 14 Repairs
- 15 Bad debts (Schedule F if reserve method is used)
- 16 Rents
- 17 Taxes ST # 1
- 18 Interest
- 19 Contributions (see instructions for 10% limitation)
- 20 Depreciation (attach Form 4562) 20 82,911
- 21 Less depreciation claimed in Schedule A and elsewhere on return 21a 81,090
- 22 Depletion
- 23 Advertising
- 24 Pension, profit-sharing, etc. plans
- 25 Employee benefit programs
- 26 Other deductions (attach schedule) ST # 1
- 27 TOTAL deductions—Add lines 12 through 26 and enter here ▶
- 28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)
- 29 Less: a Net operating loss deduction (see instructions) 29a
- b Special deductions (Schedule C) 29b

12 102,051

13c 140,377

14

15 6704

16

17 31704

18 19817

19

20 82,911

21b 6821

22

23 1771

24

25

26 403,276

27 712,521

28 <135,624>

Tax and Payments

- 29 Taxable income (line 28 less line 29c)
- 31 TOTAL TAX (Schedule J)
- 32 Payments:
- a 1984 overpayment allowed as a credit
- b 1985 estimated tax payments
- c Less 1985 refund applied for on Form 4466
- d Tax deposited with Form 7004
- e Credit from regulated investment companies (attach Form 2439)
- f Credit for Federal tax on gasoline and special fuels (attach Form 4136)
- 33 Enter any PENALTY for underpayment of estimated tax—check ☐ if Form 2220 is attached
- 34 TAX DUE—If the total of lines 31 and 33 is larger than line 32, enter AMOUNT OWED
- 35 OVERPAYMENT—If line 32 is larger than the total of lines 31 and 33, enter AMOUNT OVERPAID
- 36 Enter amount of line 35 you want. Credited to 1986 estimated tax ▶ Refunded ▶

30 <135,624>

31 NONE

32

33

34 NONE

35

36

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

TAXPAYER'S COPY

FROM

Signature of officer

BART HACKLEY ACCOUNTANCY CORPORATION

Date

Title

Paid
Preparer's
Use OnlyPreparer's
signatureFirm, name of
your employer
and addressCheck if
self-emp-
loyed ☐

Preparer's social security number

E I No ▶

ZIF code ▶

Part II Cost of Goods Sold and/or Operations (See instructions for line 2, page 1)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Other costs (attach schedule)	4	
5	Total—Add lines 1 through 4	5	
6	Inventory at end of year	6	
7	Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1	7	

8 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)
(iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)
(iv) ☐ Other (Specify method used and attach explanation) ▶

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐**c** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **8c** **d** If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)? ☐ Yes ☐ No**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.**Schedule C Dividends and Special Deductions**
(See instructions for Schedule C)

	(a) Dividends received	(b) %	(c) Special deductions multiply (a) X (b)
1 Domestic corporations subject to 85% deduction (other than debt-financed stock)		85	
		see instructions	
2 Debt-financed stock of domestic corporations (section 246A)		59.13	
3 Certain preferred stock of public utilities		85	
4 Foreign corporations subject to 85% deduction		100	
5 Wholly-owned foreign subsidiaries and FSCs subject to 100% deduction (sections 245(b) and (c))		100	
6 Total—Add lines 1 through 5. See instructions for limitation		100	
7 Affiliated groups subject to the 100% deduction (section 243(a)(3))			
8 Other dividends from foreign corporations not included in lines 4 and 5			
9 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC or former DISC dividends not included in line 1 and/or 2 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
14 Total dividends—Add lines 1 through 12. Enter here and on line 4, page 1			
15 Total deductions—Add lines 6, 7 and 13. Enter here and on line 29b, page 1			

Schedule E Compensation of Officers (See instructions for line 12, page 1)

Complete Schedule E only if total receipts (line 1a, plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
WILIS BRUNN-ANDERSON	FX-6 Personal Privacy	MOST %	0 %	%	29,602
L.C. FRUCHEY		100 %	15 %	%	51,226
EARL M. HACKLEY		PART %	7 1/2 %	%	21,223
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
Total compensation of officers—Enter here and on line 12, page 1					102,051

Schedule F Bad Debts—Reserve Method (See instructions for line 15, page 1)

(a) Year	(b) Trade notes and accounts receivable outstanding at end of year	(c) Sales on account	Amount added to reserve		(f) Amount charged against reserve	(g) Reserve for bad debts at end of year
			(d) Current year's provision	(e) Recoveries		
1980	385,822	2,918,159	3,665	-	2004	9668
1981	363,233	2,788,112	3,485	-	7076	6077
1982	341,236	2,428,426	23,905	-	25,778	4204
1983	376,140	2,607,392	12,967	-	7638	9523
1984	357,421	2,834,020	6,785	-	820	15400
1985	373,121	2,680,855	6,700	-	10,098	12,096

Schedule F Tax Computation
(See instructions)

- 1 Check if you are a member of a controlled group (see sections 1561 and 1563) ☐
2 If line 1 is checked, see instructions and enter your portion of the \$25,000 amount in each taxable income bracket:

a \$ _____ b \$ _____ c \$ _____ d \$ _____

- 3 Income tax (see instructions to figure the tax; enter this tax or alternative tax from Schedule D, whichever is less). Check if from Schedule D ☐

- 4 a Foreign tax credit (attach Form 1118).
b Possessions tax credit (attach Form 5735).
c Orphan drug credit (attach Form 6765).
d Credit for fuel produced from a nonconventional source (see instructions).
e Research credit (attach Form 6765).
f General business credit. Enter here and check which forms are attached ☐ Form 3800 ☐ Form 3468 ☐ Form 5884
☐ Form 6478 ☐ Form 8007

4a		
b		
c		
d		
e		
f		

- 5 Total—Add lines 4a through 4f.
6 Line 3 less line 5.
7 Personal holding company tax (attach Schedule PH (Form 1120)).
8 Tax from recomputing prior-year investment credit (attach Form 4255).
9 Minimum tax on tax preference items (see instructions—attach Form 4626).
10 Total tax—Add lines 6 through 9. Enter here and on line 31, page 1.

3	NONE
5	0
6	NONE
7	
8	NONE
9	
10	NONE

Additional Information (See instruction F)

- H Did the corporation claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? ☒ Yes ☐ No
(2) Living accommodations (except employees on business)? ☒ Yes ☐ No
(3) Employees attending conventions or meetings outside the North American area? (See section 274(h).) ☒ Yes ☐ No
(4) Employees' families at conventions or meetings? ☒ Yes ☐ No
If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h).) ☒ Yes ☐ No
(5) Employee or family vacations not reported on Form W-2? ☒ Yes ☐ No

- I (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) ☒ Yes ☐ No

If "Yes," attach a schedule showing (a) name, address, and identifying number; (b) percentage owned; (c) taxable income or (loss) before NOL and special deductions (e.g., If a Form 1120: from Form 1120, line 28, page 1) of such corporation for the tax year ending with or within your tax year; (d) highest amount owed by the corporation to such corporation during the year; and (e) highest amount owed to the corporation by such corporation during the year.

- (2) Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (e). ☒ Yes ☐ No

(a) Attach a schedule showing name, address, and identifying number ST. # 1

(b) Enter percentage owned 70.70

(c) Was the owner of such voting stock a person other than a U.S. person? (See instructions.) (Note: If "Yes," the corporation may have to file Form 5472.) ☒ Yes ☐ No

If "Yes," enter owner's country _____

(d) Enter highest amount owed by the corporation to such owner during the year 18,799

(e) Enter highest amount owed to the corporation by such owner during the year 0

(Note: For purposes of I(1) and I(2), "highest amount owed" includes loans and accounts receivable/payable.)

- J Refer to the list in the instructions and state the principal.

Business activity STEEL TREATING
Product or service SERVICE

- K Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) ☒ Yes ☐ No

If "Yes," attach Form 5471 for each such corporation.

- L At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ☒ Yes ☐ No

(See instruction F for exceptions and filing requirements for form TD F 90-22.1.)

If "Yes," write the name of the foreign country _____

- M Was the corporation the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the corporation has any beneficial interest in it? ☒ Yes ☐ No

If "Yes," the corporation may have to file Forms 3520, 3520-A or 926.

- N During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) ☒ Yes ☐ No

If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

- O During this tax year did the corporation maintain any part of its accounting/ tax records on a computerized system? ☒ Yes ☐ No

- P Check method of accounting.

- (1) ☒ Cash
(2) ☐ Accrual
(3) ☐ Other (specify) _____

Form 1041-1 Balance Sheets

Assets		(a)	(b)	(c)	(d)
1 Cash			61267		61267
2 Trade notes and accounts receivable		327481		373121	
a Less allowance for bad debts		15490	311991	12096	361095
3 Inventories					
4 Federal and State government obligations					
5 Other current assets (attach schedule) <i>ST. # 2</i>			207543		194443
6 Loans to stockholders					
7 Mortgage and real estate loans					
8 Other investments (attach schedule)					
9 Buildings and other depreciable assets		860713		974976	
a Less accumulated depreciation		575115	285548	666393	308583
10 Depletable assets					
a Less accumulated depletion					
11 Land (net of any amortization)					
12 Intangible assets (amortizable only)					
a Less accumulated amortization					
13 Other assets (attach schedule) <i>ST. # 2</i>			72355		73394
14 Total assets			938754		944202
Liabilities and Stockholders' Equity					
15 Accounts payable			98748		118845
16 Mortgages, notes, bonds payable in less than 1 year			28921		28921
17 Other current liabilities (attach schedule) <i>ST. # 2</i>			54510		61975
18 Loans from stockholders					
19 Mortgages, notes, bonds payable in 1 year or more					
20 Other liabilities (attach schedule) <i>ST. # 2</i>			109289		222799
21 Capital stock: a Preferred stock					
b Common stock		10000	10000	10000	10000
22 Paid-in or capital surplus					
23 Retained earnings—Appropriated (attach schedule)					
24 Retained earnings—Unappropriated			637286		501662
25 Less cost of treasury stock			()		()
26 Total liabilities and stockholders' equity			938754		944202

Schedule M-1 Reconciliation of Income Per Books With Income Per Return

Do not complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Net income per books	<135624>	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	0	a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize)			
5 Expenses recorded on books this year not deducted in this return (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
a Depreciation \$		a Depreciation \$	
b Contributions carryover \$		b Contributions carryover \$	
6 Total of lines 1 through 5	<135624>	9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less line 9	<135624>

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24, Schedule L)

Do not complete this schedule if the total assets on line 14, column (d), of Schedule L are less than \$25,000.

1 Balance at beginning of year	637286	5 Distributions: a Cash	
2 Net income per books	<135624>	b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	501662	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	501662

4562

Depreciation and Amortization

Department of the Treasury
Internal Revenue Service

- See separate instructions.
► Attach this form to your return.

67

Name(s) as shown on return:

Identifying number

PACIFIC STEEL TREATING CO., INC.

95-2506490

Business or activity to which this form relates:

STEEL TREATING SERVICE

Part I Depreciation

Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment.

Section A.—Election to Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h)		0
3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		0

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions) For assets other than automobiles and other listed property placed in service ONLY during tax year beginning in 1985					
a 3-year property					
b 5-year property		22,177	5	ACRS	1,360
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
(See "Items You Should Note")					

5 Listed property—Enter total from Part III, Section A, column (g)	0
6 ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions)	58473

Section C.—Depreciation of Nonrecovery Property

7 Property subject to section 168(e)(2) election (see instructions)	
8 Other depreciation (see instructions)	28078

Section D.—Summary

9 Total (Add deductions on lines 3 through 8). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3.)	87911
---	-------

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return.

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

Form 4562 (1985)

For property used 50% or less in a trade or business, the section 179 expense deduction is not allowed. For listed property, used 50% or less in a trade or business, depreciation MUST be computed under the straight-line method.

Section B.—Questions Regarding Use of Automobiles and Other Listed Property

[illegible]

PACIFIC STEEL TREATING Co., Inc.

CORPORATE TAX RETURN SCHEDULES

YEAR ENDED SEPT. 30, 1986

I. D. # 95-2506490

STATEMENT # 1

COST OF SALES - OPERATIONS:

SHOP LABOR (INCLUDING VACATIONS)	635,467
SHOP SUPPLIES AND SMALL TOOLS	293,372
SUBCONTRACTOR ITEMS	97,165
OTHER SHOP COSTS	134,042
DELIVERY COSTS	—
INSURANCE	154,864
DEPRECIATION OF EQUIPMENT (FORM 4562)	73,496
AMORTIZATION OF LEASEHOLD IMPROVEMENTS (FORM 4562)	7,594
RENT & EQUIP. RENT	89,972
UTILITIES	473,615
PAYROLL TAXES	71,798
MAINT. LABOR	70,972
TRUCK EXPENSE	23,527
TOTAL COST OF SALES	2,125,884

OTHER DEDUCTIONS:

Accounting and legal	5,620
Auto expense	15,834
Business promotion	1,856
Dues & subscriptions	702
Employee welfare	7,947
Insurance	58,837
Office supplies	20,287
Repairs & maintenance	3,683
Telephone	27,389
Travel	781
Utilities	—
Miscellaneous	284
SALES COMMISSIONS	13,074
JANITOR	9,389
MANAGEMENT FEES	182,080
VACATION EXPENSE	5,520
EQUIP RENTAL	4,011
ENTERTAINMENT	1,312
OUTSIDE SERVICES	2,101
COLLECTION EXP.	522
TRUCK EXPENSE	40,714
DELIVERY EXP.	1,341

TOTAL OTHER DEDUCTIONS 403,276

SCHEDULE OF TAXES:

Payroll	10,078
Real property taxes	—
Personal property taxes	5,529
CALIF. FRANCHISE TAX	200
Auto and business licenses	15,897

Less: Included in Schedule A

TOTAL TAXES

31,704

OWNERSHIP QUESTION

BRANDER INDUSTRIES, INC., A
CALIF. CORPORATION, I.D. #
95-1797036 - ADDRESS 6829
FARMDALE AVE, NORTH
HOLLYWOOD, CALIF. OWNS
70% OF THE OUTSTANDING
STOCK

CORPORATE TAX RETURN SCHEDULES

YEAR ENDED SEPT. 30, 1986

I.D. # 95-2506490

BALANCE SHEET SCHEDULES

STATEMENT # 2

	Beginning of Year	End of Year
OTHER CURRENT ASSETS		
Advances to employees and miscellaneous receivables	<u>10619</u>	<u>11210</u>
DEPOSITS	<u>1845</u>	<u>2675</u>
Prepays - Insurance	<u>11454</u>	<u>6700</u>
- Taxes - PERS. PROP.	<u>6721</u>	<u>6649</u>
- Other - LICENSES	<u>2659</u>	<u>2816</u>
FEDERAL INCOME TAX REFUND	<u>9852</u>	<u>0</u>
NOTE RECEIVABLE	<u>164193</u>	<u>164193</u>
CALIF FRANCHISE TAX	<u>200</u>	<u>200</u>
TOTAL OTHER CURRENT ASSETS	<u>207,543</u>	<u>194,443</u>
OTHER ASSETS:		
Refundable deposits		
Prepaid rent		
STOCK IN MAPSCO	<u>30000</u>	<u>30000</u>
ACCOUNT RECEIVABLE - MAPSCO	<u>42355</u>	<u>43394</u>
TOTAL OTHER ASSETS	<u>72355</u>	<u>73,394</u>
OTHER CURRENT LIABILITIES:		
Taxes other than income	<u>7866</u>	<u>7403</u>
Accrued insurance	<u>7569</u>	<u>17928</u>
Accrued payroll	<u>4773</u>	<u>7216</u>
Federal taxes on income	<u>0</u>	<u>0</u>
ACCUEE VACATION PAY	<u>27399</u>	<u>18037</u>
ACCUEE COMMISSIONS	<u>1607</u>	<u>237</u>
ACCUEE INTEREST	<u>5296</u>	<u>11154</u>
TOTAL OTHER CURRENT LIABILITIES	<u>54510</u>	<u>61975</u>
OTHER LIABILITIES:		
ACCOUNTS PAYABLE - ACCOUNTING COMPANIES	<u>109,289</u>	<u>222799</u>
TOTAL OTHER LIABILITIES	<u>109,289</u>	<u>222799</u>

1120

Form
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar 1984 or tax year beginning 10/1, 1984, ending 9/30, 1985

OMB No. 1545-0123

1984

▶ For Paperwork Reduction Act Notice, see page 1 of the instructions.

Check if a—

A. Consolidated return ☐B. Personal Holding Co. ☐

C. Business Code No. (See the list in the instructions)

3490

Use LR 95-250649C SEP85 D95 3490 M
 IRS PACIFIC STEEL TREATING CO INC
 label 6829 FARMDALE AVENUE 251
 Other NC FCLLYWCCC CA 91605
 wise
 please
 print
 or type.

D. Employer identification number

95-2506490

E. Date incorporated

12/6/66

F. Total assets (see Specific Instructions)

\$ 938,754

G. Check box if there has been a change in address from the previous year ☐

Gross Income

1 (a) Gross receipts or sales 2,834,020 (b) Less returns and allowances 22,738 Balance ▶
 2 Cost of goods sold and/or operations (Schedule A) ST.#1
 3 Gross profit (line 1(c) less line 2)
 4 Dividends (Schedule C)
 5 Interest
 6 Gross rents
 7 Gross royalties
 8 Capital gain net income (attach separate Schedule D)
 9 Net gain or (loss) from Form 4797, line 14(a), Part II (attach Form 4797)
 10 Other income (see instructions—attach schedule)
 11 TOTAL income—Add lines 3 through 10 and enter here ▶

1(c) 2,811,282
 2 2,138,591
 3 672,691
 4
 5 19,289
 6
 7
 8 800
 9
 10
 11 692,780

Deductions

12 Compensation of officers (Schedule E)
 13 (a) Salaries and wages 117,532 (b) Less jobs credit 0 Balance ▶
 14 Repairs
 15 Bad debts (Schedule F if reserve method is used)
 16 Rents
 17 Taxes ST.#1
 18 Interest
 19 Contributions (see instructions for 10% limitation)
 20 Depreciation (attach Form 4562) 20 94,787
 21 Less depreciation claimed in Schedule A and elsewhere on return 21(a) 72,259 21(b) 22,528
 22 Depletion
 23 Advertising
 24 Pension, profit-sharing, etc. plans
 25 Employee benefit programs
 26 Other deductions (attach schedule) ST.#1
 27 TOTAL deductions—Add lines 12 through 26 and enter here ▶
 28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)
 29 Less: (a) Net operating loss deduction (see instructions) 29(a)
 (b) Special deductions (Schedule C) 29(b)
 30 Taxable income (line 28 less line 29(c)) 30 <76,952>

12 127,098
 13(c) 117,532
 14
 15 6785
 16
 17 37774
 18 17979
 19
 20
 21(b) 22,528
 22
 23
 24
 25
 26 44,0036
 27 76,9732
 28 <76,952>

Tax

31 TOTAL TAX (Schedule J)
 32 Payments:
 (a) 1983 overpayment allowed as a credit
 (b) 1984 estimated tax payments
 (c) Less 1984 refund applied for on Form 4466
 (d) Tax deposited with Form 7004
 (e) Credit from regulated investment companies (attach Form 2439)
 (f) Credit for Federal tax on gasoline and special fuels (attach Form 4136)
 33 Enter any PENALTY for underpayment of estimated tax—check ☐ if Form 2220 is attached
 34 TAX DUE—If the total of lines 31 and 33 is larger than line 32, enter AMOUNT OWED
 35 OVERPAYMENT—If line 32 is larger than the total of lines 31 and 33, enter AMOUNT OVERPAID
 36 Enter amount of line 35 you want: Credited to 1985 estimated tax ▶ Refunded ▶

31 NONE
 32
 33
 34 NONE
 35
 36

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

TAXPAYER'S COPY

Date

Title

Paid
Preparer's
Use OnlyPreparer's
signature

BART HACKLEY ACCOUNTANCY CORPORATION

Check if
self-em-
ployed ☐

Preparer's social security number

FX-6 Personal Privacy

Firm's name (or
yours, if self-employed)
and address

BART HACKLEY ACCOUNTANCY CORPORATION
 630 So. El Camino Real, San Clemente, CA 92672
 I.D. No. 95-2694417

E.I. No. ▶

ZIP code ▶

Schedule A Cost of Goods Sold and/or Operations
(See instructions for line 2, page 1)

1 Inventory at beginning of year.	1	
2 Purchases	2	
3 Cost of labor	3	
4 Other costs (attach schedule).	4	
5 Total—Add lines 1 through 4.	5	
6 Inventory at end of year.	6	
7 Cost of goods sold and/or operations—Line 5 less line 6. Enter here and on line 2, page 1 <i>ST-1</i> .	7	2,138,591

8 (a) Check all methods used for valuing closing inventory:

- (i) ☐ Cost
 (ii) ☐ Lower of cost or market as described in Regulations section 1.471-4 (see instructions)
 (iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c) (see instructions)
 (iv) ☐ Other (Specify method used and attach explanation) ▶

(b) Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

(c) If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **8(c)** ☐

(d) If you are engaged in manufacturing, did you value your inventory using the full absorption method (Regulations section 1.471-11)? ☐ Yes ☐ No

(e) Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
 If "Yes," attach explanation.

Schedule C Dividends and Special Deductions
(See instructions for Schedule C)

	(A) Dividends received	(B) %	(C) Special deductions multiply (A) X (B)
1 Domestic corporations subject to 85% deduction (other than debt-financed stock)		85	
2 Debt-financed stock of domestic corporations (section 246A)		see instructions	
3 Certain preferred stock of public utilities		59.13	
4 Foreign corporations subject to 85% deduction		85	
5 Wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))		100	
6 Total—Add lines 1 through 5. See instructions for limitation			
7 Affiliated groups subject to the 100% deduction (section 243(a)(3))		100	
8 Other dividends from foreign corporations not included in lines 4 and 5			
9 Income from controlled foreign corporations under subpart F (attach Forms 5471)			
10 Foreign dividend gross-up (section 78)			
11 DISC or former DISC dividends not included in line 1 and/or 2 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities (see instructions)			
14 Total dividends—Add lines 1 through 12. Enter here and on line 4, page 1 ▶			
15 Total deductions—Add lines 6, 7 and 13. Enter here and on line 29(b), page 1 ▶			

Schedule E Compensation of Officers (See instructions for line 12, page 1)

Complete Schedule E only if total receipts (line 1(a), plus lines 4 through 10, of page 1, Form 1120) are \$150,000 or more.

1. Name of officer	2. Social security number	3. Percent of time devoted to business	Percent of corporation stock owned		6. Amount of compensation
			4. Common	5. Preferred	
NIEL B. ANDERSEN	FX-6 Personal Privacy	MOST %	0 %	%	54650
L. C. FRUCHEY		100 %	15 %	%	51226
BART M. HACKLEY		PAID %	7 1/2 %	%	21222
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
Total compensation of officers—Enter here and on line 12, page 1					127098

Schedule F Bad Debts—Reserve Method (See instructions for line 15, page 1)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1979	417646	2,703,864	3448	—	2550	8067
1980	385822	2,918,159	3605	—	2004	9668
1981	363233	2,788,112	3485	—	7076	6077
1982	341236	2,428,426	23905	—	75778	4264
1983	396140	2,607,392	12967	—	7628	9523
1984	327481	2,834,020	6785	—	828	15490

Schedule M Tax Computation

(See instructions)

1 Check if you are a member of a controlled group (see sections 1561 and 1563)	<input type="checkbox"/>		
2 If line 1 is checked, see instructions and enter your portion of the \$25,000 amount in each taxable income bracket:			
(i) \$ (ii) \$ (iii) \$ (iv) \$			
3 Income tax (see instructions to figure the tax; enter this tax or alternative tax from Schedule D, whichever is less). Check if from Schedule D <input type="checkbox"/>		3	NONE
4 (a) Foreign tax credit (attach Form 1118)	4(a)		
(b) Possessions tax credit (attach Form 5735)	(b)		
(c) Orphan drug credit (attach Form 6765)	(c)		
(d) Credit for fuel produced from a nonconventional source (see instructions)	(d)		
(e) Research credit (attach Form 6765)	(e)		
(f) General business credit. Enter here and check which forms are attached <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 8007	(f)		
5 Total—Add lines 4(a) through 4(f)	5		
6 Line 3 less line 5	6		
7 Personal holding company tax (attach Schedule PH (Form 1120))	7		
8 Tax from recomputing prior-year investment credit (attach Form 4255)	8		
9 Minimum tax on tax preference items (see instructions—attach Form 4626)	9		
10 Total tax—Add lines 6 through 9. Enter here and on line 31, page 1	10		NONE

Additional Information (See instruction F)**H** Did the corporation claim a deduction for expenses connected with:

- | | Yes | No |
|--|-----|----|
| (1) Entertainment facility (boat, resort, ranch, etc.)? | | X |
| (2) Living accommodations (except employees on business)? | | X |
| (3) Employees attending conventions or meetings outside the North American area? (See section 274(h).) | | X |
| (4) Employees' families at conventions or meetings? | | X |
| If "Yes," were any of these conventions or meetings outside the North American area? (See section 274(h).) | | X |
| (5) Employee or family vacations not reported on Form W-2? | | X |

I (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)

If "Yes," attach a schedule showing: (a) name, address, and identifying number; (b) percentage owned; (c) taxable income or (loss) before NOL and special deductions (e.g., if a Form 1120: from Form 1120, line 28, page 1) of such corporation for the tax year ending with or within your tax year; (d) highest amount owed by the corporation to such corporation during the year; and (e) highest amount owed to the corporation by such corporation during the year.

(2) Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (e)

- | | Yes | No |
|--|-----|----|
| (a) Attach a schedule showing name, address, and identifying number. <u>ST. #1</u> | | X |
| (b) Enter percentage owned <u>70%</u> | | X |
| (c) Was the owner of such voting stock a person other than a U.S. person? (See instructions) (Note: If "Yes," the corporation may have to file Form 5472.) | | X |
| If "Yes," enter owner's country <u>0</u> | | X |
| (d) Enter highest amount owed by the corporation to such owner during the year <u>0</u> | | X |
| (e) Enter highest amount owed to the corporation by such owner during the year <u>0</u> | | X |

(Note: For purposes of I(1) and I(2), "highest amount owed" includes loans and accounts receivable/payable.)

J Refer to the list in the instructions and state the principal:

Business activity STEEL TREATING
Product or service SERVICE

K Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)

If "Yes," attach Form 5471 for each such corporation.

L At any time during the tax year, did the corporation have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?

(See instruction F for exceptions and filing requirements for form TD F 90-22.1.)

If "Yes," write the name of the foreign country 0**M** Was the corporation the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the corporation has any beneficial interest in it?

If "Yes," the corporation may have to file Forms 3520, 3520-A or 926.

N During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

O During this tax year did the corporation maintain any part of its accounting/ tax records on a computerized system?**P** Check method of accounting:

- (1) ☐ Cash
(2) ☒ Accrual
(3) ☐ Other (specify) 0

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
Assets		(A)	(B)	(C)	(D)
1	Cash		63236		61267
2	Trade notes and accounts receivable	396139		327481	
	(a) Less allowance for bad debts	9533	386606	15490	311991
3	Inventories				
4	Federal and State government obligations				
5	Other current assets (attach schedule) # 2		178410		207543
6	Loans to stockholders		10955		-
7	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9	Buildings and other depreciable assets	793065		860713	
	(a) Less accumulated depreciation	493754	299311	575115	285598
10	Depletable assets				
	(a) Less accumulated depletion				
11	Land (net of any amortization)				
12	Intangible assets (amortizable only)				
	(a) Less accumulated amortization				
13	Other assets (attach schedule) # 2		86932		72355
14	Total assets		1025450		938754
Liabilities and Stockholders' Equity					
15	Accounts payable		118948		98748
16	Mortgages, notes, bonds payable in less than 1 year		28921		28921
17	Other current liabilities (attach schedule) # 2		60977		54510
18	Loans from stockholders				
19	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach schedule) # 2		102218		109289
21	Capital stock: (a) Preferred stock				
	(b) Common stock	10000	10000	10000	10000
22	Paid-in or capital surplus				
23	Retained earnings—Appropriated (attach schedule)				
24	Retained earnings—Unappropriated		704386		637286
25	Less cost of treasury stock		()		()
26	Total liabilities and stockholders' equity		1,025,450		938754

Schedule M-1 Reconciliation of Income Per Books With Income Per Return

Do not complete this schedule if the total assets on line 14, column (D), of Schedule L are less than \$25,000.

1	Net income per books	76952	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax			(a) Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize)				
5	Expenses recorded on books this year not deducted in this return (itemize)		8	Deductions in this tax return not charged against book income this year (itemize)	
	(a) Depreciation \$			(a) Depreciation \$	
	(b) Contributions carryover \$			(b) Contributions carryover \$	
6	Total of lines 1 through 5	76952	9	Total of lines 7 and 8	
			10	Income (line 28, page 1)—line 6 less line 9	76952

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24, Schedule L)

Do not complete this schedule if the total assets on line 14, column (D), of Schedule L are less than \$25,000.

1	Balance at beginning of year	704386	5	Distributions: (a) Cash	
2	Net income per books	76952		(b) Stock	
3	Other increases (itemize)			(c) Property	
	Income tax expense		6	Other decreases (itemize)	
			7	Total of lines 5 and 6	
4	Total of lines 1, 2, and 3	9852	8	Balance at end of year (line 4 less line 7)	637286
		637286			

Form **3468**Department of the Treasury
Internal Revenue Service (0)

Computation of Investment Credit

▶ Attach to your tax return.

▶ Schedule B (Business Energy Investment Credit) on back.

OMB No. 1545-0155

1984
24

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC.

Identifying number

95-2506490**Part I** Elections (Check the box(es) below that apply to you (See Instruction D).)

- A** I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) ☐
- B** I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years ☐
Enter total qualified progress expenditures included in column (4), Part II ▶
- C** I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.) ☐

Part II Qualified Investment (See instructions for new rules on automobiles and certain property with any personal use)

1 Recovery Property	Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	(a)	3-year		60	
		Other		100	
	(c)	3-year		60	
		Other		100	
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	(e)	3-year	7013	40	2805
		Other	62477	80	49982
	(g)	3-year		40	
		Other		80	
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)	2				
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	3				
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	4				
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)	5				52787
6 Qualified rehabilitation expenditures—Enter total qualified investment for:					
a 30-year-old buildings	6a				
b 40-year-old buildings	6b				
c Certified historic structures (You must attach NPS certification—see instructions)	6c				

Part III Tentative Regular Investment Credit

7 10% of line 5	7	5279
8 15% of line 6a	8	
9 20% of line 6b	9	
10 25% of line 6c	10	
11 Credit from cooperatives—Enter regular investment credit from cooperatives	11	
12 Regular investment credit—Add lines 7 through 11	12	5279
13 Business energy investment credit—From line 11 of Schedule B (see back of this form)	13	
14 Current year investment credit—Add lines 12 and 13	14	5279

Note: If you have a 1984 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007), in addition to your 1984 investment credit, you must stop here and go to new Form 3800, General Business Credit, to claim your 1984 investment credit. If you have only the investment credit (which may include business energy investment credit) or an investment credit carryforward from 1983, you may continue with lines 15 through 22 to claim your credit.

15 Carryforward of unused regular or business energy investment credit from 1983 (1982 + 1983 AT)	15	11400
16 Total—Add lines 14 and 15	16	16679

Part IV Tax Liability Limitations

17 a Individuals—From Form 1040, enter amount from line 46	17	0
b Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts		
c Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1)		
d Other filers—Enter tax before credits from return		
18 a Individuals—From Form 1040, enter credits from line 47, plus any orphan drug, nonconventional source fuel, and research credits	18	0
b Estates and trusts—From Form 1041, enter any credits from line 27d		
c Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero)		
d Other filers—See instructions for line 18d		
19 Income tax liability as adjusted (subtract line 18 from line 17)	19	0
20 a Enter smaller of line 19 or \$25,000. (See instructions for line 20)	20a	0
b If line 19 is more than \$25,000—Enter 85% of the excess	20b	
21 Investment credit limitation—Add lines 20a and 20b	21	0
22 Total allowed credit—Enter the smaller of line 16 or line 21. This is your General Business Credit for 1984. Enter here and on Form 1040, line 48, Form 1120, Schedule J, line 4(f), Form 1120-A, Part I, line 2, or the proper line of other returns	22	0

Schedule B.—Business Energy Investment Credit

1 Enter on lines 1(a) through 1(e) your qualified investment in business energy property that is the kind listed in the instructions for line 1, column (2).						
Type of Property	Line	(1) Class of Property or Life Years	(2) Code	(3) Unadjusted Basis/ Basis	(4) Applicable Percentage	(5) Qualified Investment (Column 3 x column 4)
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	
2 Total 10% energy investment property—Add lines 1(a) through 1(e), column (5)					2	
3 Enter on lines 3(a) through 3(e) the basis in qualified hydroelectric generating property. Enter nameplate capacity of the property (see instructions for line 3) ▶						
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	
4 Total 11% energy investment property—Add lines 3(a) through 3(e), column (5)					4	
5 Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, or geothermal equipment. (See instructions for line 5, column (2).)						
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	
6 Total 15% energy investment property—Add lines 5(a) through 5(e), column (5)					6	
7 Enter 10% of line 2					7	
8 Enter 11% of line 4					8	
9 Enter 15% of line 6					9	
10 Cooperative credit—Enter business energy investment credit from cooperatives					10	
11 Tentative business energy investment credit—Add lines 7 through 10. Enter here and on line 13 of page 1					11	

**Instructions for Schedule B
(Form 3468)**

Energy property must meet the same requirements as regular investment credit property, except that the provisions of sections 48(a)(1) and 48(a)(3) do not apply. See Instructions for Form 3468 for definitions and rules regarding regular investment credit property.

Energy property must be acquired new. See sections 46(a)(2)(C) and 48(l)(1) through (17) for details.

See section 48(l)(17) for special rules on public utility property, and section 48(l)(11) (as amended by the Crude Oil Windfall Profit Tax Act of 1980) for special rules on property financed by Industrial Development Bonds.

Specific Instructions

One Credit Only.—If property qualifies as more than one kind of energy property, you may take only one credit for the property.

Lines 1, 3, and 5—Type of Property.—For definition of recovery and nonrecovery property, see the separate Instructions for Form 3468.

Line 1—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. If you enter more than one kind of property on a line, enter the code letter for each kind of property in column (2) and the code letter and dollar amount of each kind of property in the right hand margin.

The code letters are:

- Biomass property
- Qualified intercity buses (see section 48(l)(16)(C) for the limitation on qualified investment for intercity buses based on the increase in operating seating capacity).

Line 3.—Figure your qualified investment in hydroelectric generating property. If the installed capacity is more than 25

megawatts, the 11% energy credit is allowed for only part of the qualified investment. See section 48(l)(13)(C).

In the space provided in line 3, enter the megawatts capacity of the generator as shown on the nameplate of the generator.

Line 5—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instructions for line 1, column (2).

- Solar equipment (but not passive solar equipment)
- Wind equipment
- Ocean thermal equipment
- Geothermal equipment

See sections 48(l)(4) and 48(l)(3)(A)(viii) and (ix) for definitions and special rules that apply to these kinds of property.

Computation of Investment Credit

► Attach to your tax return.
► Schedule B (Business Energy Investment Credit) on back.

OMB No 1545-0155

1983
25

Name(s) as shown on return

PACIFIC STEEL TREATING CO. INC.

Identifying number

95-2506490

PART I.—Elections (Check the box(es) below that apply to you (See Instruction D).)

- A** I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) ☐
- B** I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years ☐
- Enter total qualified progress expenditures included in column (4), Part II ►
- C** I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.) ☐

PART II.—Qualified Investment

1 Recovery Property		Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified investment (Column 2 x column 3)
Regular Percentage	New Property	(a)	3-year		60	
		(b)	Other		100	
	Used Property	(c)	3-year		60	
		(d)	Other		100	
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	New Property	(e)	3-year		40	
		(f)	Other	33384	80	26707
	Used Property	(g)	3-year		40	
		(h)	Other		80	
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)					2	
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))					3	
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))					4	
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)					5	26707
6 Qualified rehabilitation expenditures—Enter total qualified investment for:						
a 30-year-old buildings					6a	
b 40-year-old buildings					6b	
c Certified historic structures (See instructions)					6c	

PART III.—Tentative Regular Investment Credit

7 10% of line 5	7	2671
8 15% of line 6a	8	
9 20% of line 6b	9	
10 25% of line 6c	10	
11 Credit from cooperative—Enter regular investment credit from cooperatives	11	
12 Current year regular investment credit—Add lines 7 through 11	12	2671
13 Carryover of unused credits (FORM 3468 FOR 1982 ATTACHED)	13	11166
14 Carryback of unused credits	14	
15 Tentative regular investment credit—Add lines 12, 13, and 14	15	13837

PART IV.—Tax Liability Limitations

16 a Individuals—From Form 1040, enter tax from line 38, page 2, plus any additional taxes from Form 4970	16	2437
b Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts		
c Corporations (1120 filers)—From Form 1120, Schedule J, enter tax from line 3		
d Other organizations—Enter tax before credits from return		
17 a Individuals—From Form 1040, enter credits from lines 41 and 42 of page 2	17	0
b Estates and trusts—From Form 1041, enter any foreign tax credit from line 27a		
c Corporations (1120 filers)—From Form 1120, Schedule J, enter any foreign tax credit from line 4(a), plus any possessions tax credit from line 4(f)		
d Other organizations—Enter any foreign or possessions tax credit		
18 Income tax liability as adjusted (subtract line 17 from line 16)	18	2437
19 a Enter smaller of line 18 or \$25,000. See instruction for line 19	19a	2437
b If line 18 is more than \$25,000—Enter 85% of the excess	19b	
20 Regular investment credit limitation—Add lines 19a and 19b	20	2437
21 Allowed regular investment credit—Enter the smaller of line 15 or line 20	21	2437
22 Business energy investment credit limitation—Subtract line 21 from line 18	22	
23 Business energy investment credit—From line 14 of Schedule B	23	
24 Allowed business energy investment credit—Enter smaller of line 22 or line 23	24	
25 Total allowed regular and business energy investment credit—Add lines 21 and 24. Enter here and on Form 1040, line 43; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns	25	2437

Schedule B.—Business Energy Investment Credit**1** Enter on lines 1(a) through 1(e) your qualified investment in business energy property that is the kind listed in the instructions for line 1, column (2).

Type of Property	Line	(1) Class of Property or Life Years	(2) Code	(3) Unadjusted Basis/ Basis	(4) Applicable Percentage	(5) Qualified Investment (Column 3 x column 4)
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	

2 Total 10% energy investment property—Add lines 1(a) through 1(e), column (5)**2****3** Enter on lines 3(a) through 3(e) the basis in qualified hydroelectric generating property. Enter nameplate capacity of the property (see instructions for line 3) ▶

Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	

4 Total 11% energy investment property—Add lines 3(a) through 3(e), column (5)**4****5** Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, or geothermal equipment. (See instructions for line 5, column (2).)

Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 1/3	
	(d)	5 or more but less than 7			66 2/3	
	(e)	7 or more			100	

6 Total 15% energy investment property—Add lines 5(a) through 5(e), column (5)**6****7** Enter 10% of line 2**7****8** Enter 11% of line 4**8****9** Enter 15% of line 6**9****10** Cooperative credit—Enter business energy investment credit from cooperatives**10****11** Current year business energy investment credit—Add lines 7 through 10**11****12** Carryover of unused credit(s)**12****13** Carryback of unused credit(s)**13****14** Tentative business energy investment credit—Add lines 11 through 13. Enter here and on line 23 of page 1**14****Instructions for Schedule B
(Form 3468)**

Energy property must meet the same requirements as regular investment credit property, except that the provisions of sections 48(a)(1) and 48(a)(3) do not apply. See Instructions for Form 3468 for definitions and rules regarding regular investment credit property.

Energy property must be acquired new. See sections 46(a)(2)(C) and 48(l)(1) through (17) for details.

See section 48(l)(17) for special rules on public utility property, and section 48(l)(11) (as amended by the Crude Oil Windfall Profit Tax Act of 1980) for special rules on property financed by Industrial Development Bonds.

Specific Instructions

One Credit Only.—If property qualifies as more than one kind of energy property, you may take only one credit for the property.

Lines 1, 3, and 5—Type of

Property.—For definition of recovery and nonrecovery property, see the separate Instructions for Form 3468.

Line 1—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. If you enter more than one kind of property on a line, enter the code letter for each kind of property in column (2) and the code letter and dollar amount of each kind of property in the right hand margin.

The code letters are:

- Biomass property
- Qualified intercity buses (see section 48(l)(16)(C) for the limitation on qualified investment for intercity buses based on the increase in operating seating capacity).

Line 3.—Figure your qualified investment in hydroelectric generating property. If the installed capacity is more than 25

megawatts, the 11% energy credit is allowed for only part of the qualified investment. See section 48(l)(13)(C).

In the space provided in line 3, enter the megawatts capacity of the generator as shown on the nameplate of the generator.

Line 5—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instruction for line 1, column (2).

- Solar equipment (but not passive solar equipment)
- Wind equipment
- Ocean thermal equipment
- Geothermal equipment

See sections 48(l)(4) and 48(l)(3)(A)(viii) and (ix) for definitions and special rules that apply to these kinds of property.

Computation of Investment Credit

► Attach to your tax return.
► Schedule B (Business Energy Investment Credit) on back.

OMB No. 1545-0155

1982

27

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC.

Identifying number

95-2506490

PART I.—Elections

- A** The corporation elects the basic or basic and matching employee plan percentage under section 48(n)(1) . . . ☐
B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) . . . ☐
C I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years . . . ☐
Enter total qualified progress expenditures included in column (4), Part II ►
D I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.) . . . ☐

PART II.—Qualified Investment

1 Recovery Property		Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	New Property	(a)	3-year	33,279	60	19,367
		(b)	Other	107	100	107
	Used Property	(c)	3-year		60	
		(d)	Other		100	
§48(q) Election to Reduce Credit (instead of adjusting basis) FY 1982-83 filers only (see instr.)	New Property	(e)	3-year		40	
		(f)	Other	115,228	80	92,182
	Used Property	(g)	3-year		40	
		(h)	Other		80	
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2) . . .						2
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(2)) . . .						3
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(2)) . . .						4
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits) . . .						5
6 Qualified rehabilitation expenditures—Enter total qualified investment for:						
a 30-year-old buildings . . .						6a
b 40-year-old buildings . . .						6b
c Certified historic structures (Enter the Dept. of Interior assigned project number . . .)						6c
7 Corporations checking election box A above—add lines 5, 6a, 6b, and 6c . . .						7

PART III.—Tentative Regular Investment Credit

8 10% of line 5 . . .	8	11,166
9 15% of line 6a . . .	9	
10 20% of line 6b . . .	10	
11 25% of line 6c . . .	11	
12 Corporations checking election box A (See Instruction D(1))—		
a Basic 1% credit—Enter 1% of line 7 (1982-83 fiscal-year filers, see instructions for line 12) . . .	12a	
b Matching credit (not more than 0.5%)—Allowable percentage times adjusted line 7 (attach schedule) . . .	12b	
13 Credit from cooperative—Enter regular investment credit from cooperatives . . .	13	
14 Current year regular investment credit—Add lines 8 through 13 . . .	14	
15 Carryover of unused credits . . .	15	
16 Carryback of unused credits . . .	16	
17 Tentative regular investment credit—Add lines 14, 15, and 16 . . .	17	11,166

PART IV.—Tax Liability Limitations

18 a Individuals—From Form 1040, enter tax from line 38, page 2, plus any additional taxes from Form 4970 . . .	18	NONE
b Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts . . .		
c Corporations (1120 filers)—From Form 1120, Schedule J, enter tax from line 3 . . .		
d Other organizations—Enter tax before credits from return . . .		
19 a Individuals—From Form 1040, enter credits from lines 41 and 42 of page 2 . . .	19	0
b Estates and trusts—From Form 1041, enter any foreign tax credit from line 27a . . .		
c Corporations (1120 filers)—From Form 1120, Schedule J, enter any foreign tax credit from line 4(a), plus any possessions tax credit from line 4(f) . . .		
d Other organizations—Enter any foreign or possessions tax credit . . .		
20 Income tax liability as adjusted (subtract line 19 from line 18) . . .	20	0
21 a Enter smaller of line 20 or \$25,000. See instruction for line 21 . . .	21a	0
b If line 20 is more than \$25,000—Enter 90% of the excess . . .	21b	
22 Regular investment credit limitation—Add lines 21a and 21b . . .	22	0
23 Allowed regular investment credit—Enter the smaller of line 17 or line 22 . . .	23	0
24 Business energy investment credit limitation—Subtract line 23 from line 20 . . .	24	
25 Business energy investment credit—From line 14 of Schedule B (Form 3468) . . .	25	
26 Allowed business energy investment credit—Enter smaller of line 24 or line 25 . . .	26	
27 Total allowed regular and business energy investment credit—Add lines 23 and 26. Enter here and on Form 1040, line 43; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns . . .	27	0

Depreciation and AmortizationDepartment of the Treasury
Internal Revenue Service

- See separate instructions.
► Attach this form to your return.

1984
67

Name(s) as shown on return

PACIFIC STEEL TREATING CO., INC.

Identifying number

95-2506490

Business or activity to which this form relates

STEEL HEAT TREATING**Part I Depreciation**

For transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment placed in service after June 18, 1984, and used 50% or less in a trade or business, the section 179 deduction is not allowed and depreciation must be taken only on line 2(h).

Section A.—Election to expense recovery property (Section 179)

A. Class of property	B. Cost	C. Expense deduction

1 Total (not more than \$5,000). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)**Section B.—Depreciation of recovery property**

A. Class of property	B. Date placed in service	C. Cost or other basis	D. Recovery period	E. Method of figuring depreciation	F. Deduction
2 Accelerated Cost Recovery System (ACRS) (see instructions): For assets placed in service ONLY during taxable year beginning in 1984					
(a) 3-year property		7013	3	ACRS	0
(b) 5-year property		18710	5	ACRS	2537
		43767	5	ACRS	2017
(c) 10-year property					
(d) 15-year public utility property					
(e) 15-year real property—low-income housing					
(f) 15-year real property other than low-income housing					
(g) 18-year real property					
(h) Other recovery property				S/L	
				S/L	

3 ACRS deduction for assets placed in service prior to 1984 (see instructions) **79676****Section C.—Depreciation of nonrecovery property**

4 Property subject to section 168(e)(2) election (see instructions)	
5 Class Life Asset Depreciation Range (CLADR) System Depreciation (see instructions)	
6 Other depreciation (see instructions)	10557

Section D.—Summary**7** Total (Add deductions on lines 1 through 6). Enter here and on the Depreciation line of your return (Partnerships and S corporations—DO NOT include any amounts entered on line 1.) **94787****Part II Amortization**

A. Description of property	B. Date acquired	C. Cost or other basis	D. Code section	E. Amortization period or percentage	F. Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

Supplemental Schedule of Gains and Losses
(Includes Gains and Losses From Sales or Exchanges of Assets
Used in a Trade or Business and Involuntary Conversions)

► To be filed with Forms 1040, 1041, 1065, 1120S, 1120, etc.—See Separate Instructions

Name(s) as shown on return

PACIFIC STEEL TREATING Co., INC.

Identifying number

95-2506490

Part I Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for Certain Livestock)

Note: Use Form 4684 to report involuntary conversions from casualty and theft.

Caution: If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit. See Form 4255 for additional information.

Note: If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 6198. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
1 VARIOUS EQUIPMENT	1978-80	10/84	0	793	793	0	0
1981 TRUCK	7/81	TRADED IN ON 1985 VAN				0	0
1978 FORD	6/16/81	6/30/85	800	3180	3180		800

2 Gain, if any, from Form 4684, Section B, line 21

3 Section 1231 gain from installment sales from Form 6252, line 22 or 30

4 Gain, if any, on line 28 from other than casualty and theft

5 Add lines 1 through 4 in column g and column h

6 Combine columns g and h of line 5. Enter gain or (loss) here, and on the appropriate line as follows:

(a) For all except partnership returns:

(1) If line 6 is a gain, enter the gain as a long-term capital gain on Schedule D. See specific instructions for Part I.

(2) If line 6 is zero or a loss, enter that amount on line 7. (S corporations, enter on Schedule K (Form 1120S), line 6.)

(b) For partnership returns: Enter each partner's share of line 6 above, on Schedule K-1 (Form 1065), line 7.

Part II Ordinary Gains and Losses

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, plus improvements and expense of sale	g. LOSS (f minus the sum of d and e)	h. GAIN (d plus e minus f)
7 Loss, if any, from line 6(a)(2)							
8 Gain, if any, on line 27							
9 Net gain or (loss) from Form 4684, Section B, lines 13 and 20(a)							
10 Ordinary gain from installment sales from Form 6252, line 21 or 29 (Applies only to sales before 6/7/84)							
11 Recapture of section 179 deduction (see instructions)							
12 Other ordinary gains and losses (include property held 1 year or less, (6 months or less if acquired after 6/22/84)):							

13 Add lines 7 through 12 in column g and column h

14 Combine columns g and h of line 13. Enter gain or (loss) here, and on the appropriate line as follows:

(a) For all except individual returns: Enter the gain or (loss) from line 14, on the return being filed. See instructions for Part II for specific line references.

(b) For individual returns:

(1) If the loss on line 7 includes a loss from Form 4684, Section B, Part II, column B(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 14(b)(1)".

(2) Redetermine the gain or (loss) on line 14, excluding the loss (if any) on line 14(b)(1). Enter here and on Form 1040, line 15.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255

Skip section 1252 on line 23 and in the instructions, if you did not dispose of farmland, or if a partnership files this form.

15 Description of sections 1245, 1250, 1252, 1254, and 1255 property:		Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A)			
(B)			
(C)			
(D)			

Relate lines 15(A) through 15(D) to these columns ▶ ▶ ▶ ▶	Property (A)	Property (B)	Property (C)	Property (D)
16 Gross sales price				
17 Cost or other basis plus expense of sale				
18 Depreciation (or depletion) allowed (or allowable)				
19 Adjusted basis, subtract line 18 from line 17				
20 Total gain, subtract line 19 from line 16				
21 If section 1245 property:				
(a) Depreciation allowed (or allowable) (see instructions)				
(b) Enter smaller of line 20 or 21(a)				
22 If section 1250 property: (If straight line depreciation used, enter zero on line 22(g) unless you are a corporation subject to section 291.)				
(a) Additional depreciation after 12/31/75				
(b) Applicable percentage times the smaller of line 20 or line 22(a) (see instructions).				
(c) Subtract line 22(a) from line 20. If line 20 is not more than line 22(a), skip lines 22(d) and 22(e)				
(d) Additional depreciation after 12/31/69 and before 1/1/76				
(e) Applicable percentage times the smaller of line 22(c) or 22(d) (see instructions)				
(f) Section 291 amount (For Corporations only.)				
(g) Add lines 22(b), 22(e), and 22(f)				
23 If section 1252 property:				
(a) Soil, water, and land clearing expenses				
(b) Line 23(a) times applicable percentage (see instructions)				
(c) Enter smaller of line 20 or 23(b)				
24 If section 1254 property:				
(a) Intangible drilling and development costs deducted after 12/31/75 (see instructions)				
(b) Enter smaller of line 20 or 24(a)				
25 If section 1255 property:				
(a) Applicable percentage of payments excluded from income under section 126 (see instructions)				
(b) Enter the smaller of line 20 or 25(a)				

Summary of Part III Gains (Complete Property columns (A) through (D) through line 25(b) before going to line 26)

26 Total gains for all properties (add columns (A) through (D), line 20)	
27 Add columns (A) through (D), lines 21(b), 22(g), 23(c), 24(b), and 25(b). Enter here and on Part II, line 8	
28 Subtract line 27 from line 26. Enter the portion from casualty and theft on Form 4684, Section B, line 15; enter the portion from other than casualty and theft on Form 4797, Part I, line 4.	

Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value☐ Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

Department of the Treasury
Internal Revenue Service

To be filed with Forms 1120, 1120-A, 1120-DISC, 1120F, 1120-H, 1120L, 1120M, 1120-POL, 990-C, and certain Forms 990-T

OMB No. 1545-0023

1984

Name

PACIFIC STEEL TREATING CO., INC.

Employer identification number
95-2506490

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, plus expense of sale	f. Gain or (loss) (d less e)
1					
2 Short-term capital gain from installment sales from Form 6252, line 22 or 30					2
3 Unused capital loss carryover (attach computation)					3
4 Net short-term capital gain or (loss)					4

5	Enter gain from Form 4797, line 6(a)(1)	5	800
6			
7	Long-term capital gain from installment sales from Form 6252, line 22 or 30	7	
8	Net long-term capital gain or (loss)	8	800

9	Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)	9	
10	Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)	10	800
11	Total of lines 9 and 10. Enter here and on Form 1120, line 8, page 1; or the proper line on other returns	11	800
<i>Note: If there is no entry on line 11, see instructions on capital losses for explanation of capital loss carrybacks.</i>			

12	Taxable income. Enter the amount from	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;"> (a) Form 1120, line 30, page 1. </div> <div style="display: inline-block; vertical-align: middle;"> (b) Others—Enter amount from the proper line of other returns </div> </div>	12	
13	Net capital gain from line 10		13	
14	Subtract line 13 from line 12		14	
15	Partial tax. Compute the tax on line 14 as follows	<div style="display: inline-block; vertical-align: middle;"> <div style="display: inline-block; vertical-align: middle;"> (a) Form 1120—In accordance with the instructions for Forms 1120 and 1120-A, Tax Computation </div> <div style="display: inline-block; vertical-align: middle;"> (b) Others—In accordance with the tax computation instructions for applicable return </div> </div>	15	
16	28% of line 13		16	
17	Alternative tax—total of lines 15 and 16. If less than amount of tax figured by regular method, enter here and on Form 1120, Schedule J, line 3; or the proper line on other returns. Also check box for Schedule D		17	

PACIFIC STEEL TREATING Co., Inc.
CORPORATE TAX RETURN SCHEDULES

YEAR ENDED 9/30/85

I. D. # 95-2506490

STATEMENT # 1

COST OF SALES - OPERATIONS:

SHOP LABOR (INCLUDING	
VACATIONS)	601,021
SHOP SUPPLIES AND	
SMALL TOOLS	298,389
SUBCONTRACTED ITEMS	71,436
OTHER SHOP COSTS	23,141
DELIVERY COSTS	1,311
INSURANCE	137,439
DEPRECIATION OF EQUIP-	
MENT (FORM 4562)	64,322
AMORTIZATION OF LEASE-	
HOLD IMPROVEMENTS	
(FORM 4562)	7941
RENT	48,417
UTILITIES	497,593
PAYROLL TAXES	74,427
MAINTENANCE LABOR	225,326
EQUIPMENT RENTAL	42,000
TRUCK EXPENSE	45,828

TOTAL COST OF SALES - OPERATIONS 2,138,591

OTHER DEDUCTIONS:

Accounting and legal	5,090
Auto expense	24,866
Business promotion	6,911
Dues & subscriptions	
Employee welfare	
Insurance	49,974
Office supplies	50,439
Repairs & maintenance	
Telephone	26,620
Travel	
Utilities	
Miscellaneous	
MANAGEMENT FEES	185,645
EQUIP. RENTAL	4,329
SALES COMMISSIONS	84,527
COLLECTION COSTS	1635

TOTAL OTHER DEDUCTIONS 440,036

SCHEDULE OF TAXES:

Payroll	16,044
Real property taxes	
Personal property taxes	5,286
Calif. franchise tax	200
Auto and business licenses	16,244

Less: Included in
Schedule A

TOTAL TAXES 37,774

OWNERSHIP QUESTION

BRANDER INDUSTRIES, INC.
A CALIFORNIA CORPORATION
I. D. # 95-1797036 - ADDRESS
6829 FARMDALE, NORTH
HOLLYWOOD, CALIF. OWNS
70% OF THE OUT-
STANDING STOCK

Pacific Steel Treating Co., Inc.

CORPORATE TAX RETURN SCHEDULES

YEAR ENDED 9/30/85

I.D. # 95-2506490

BALANCE SHEET SCHEDULES

STATEMENT # 2

	Beginning of Year	End of Year
OTHER CURRENT ASSETS		
Advances to employees and miscellaneous receivables	40	10619
DEPOSITS	1185	1845
Prepays - Insurance	3900	11454
- Taxes - PERS FIDF	6625	6721
- Other - LICENSES	2267	2659
FEDERAL INCOME TAX REFUND		9852
NOTE RECEIVABLE	164193	164193
CALIF. FRANCHISE TAX	200	200
<u>TOTAL OTHER CURRENT ASSETS</u>	<u>178410</u>	<u>207543</u>
OTHER ASSETS:		
Refundable deposits		
Prepaid rent		
STOCK IN MARSCO	30000	30000
ACCOUNT RECEIVABLE - MARSCO	56932	42355
<u>TOTAL OTHER ASSETS</u>	<u>86932</u>	<u>72355</u>
OTHER CURRENT LIABILITIES:		
Taxes other than income	8849	7866
Accrued insurance	3239	7569
Accrued payroll	15560	4773
Federal taxes on income	0	
ACCRUED VACATION PAY	26945	27399
ACCRUED COMMISSIONS	2026	1607
ACCRUED INTEREST	4358	5296
<u>TOTAL OTHER CURRENT LIABILITIES</u>	<u>60977</u>	<u>54510</u>
OTHER LIABILITIES:		
ACCOUNTS PAYABLE - ASSOCIATED COMPANIES	102,218	109289
<u>TOTAL OTHER LIABILITIES</u>	<u>102,218</u>	<u>109289</u>

PACIFIC STEEL TREATING CO.
BALANCE SHEETREPORT NUMBER : 49
REPORT DATE: 09/30/90

STATEMENT DATE: 09/30/90

COMPANY: 02
PAGE: 1ASSETSCURRENT ASSETS

CASH ON HAND AND IN BANK	257,569.00	
ACCOUNTS RECEIVABLE, NET	618,344.97	
ACCOUNTS RECEIVABLE, OTHER	2,453.47	
OTHER CURRENT ASSETS	<u>0.00</u>	
TOTAL CURRENT ASSETS		878,367.44

FIXED ASSETS

LAND	0.00	
PLANT AND EQUIP. (AT COST)	<u>1,452,553.01</u>	
TOTAL FIXED ASSETS	1,452,553.01	
LESS ACCUMULATED DEPREC.	<u>-1,032,853.91</u>	
NET FIXED ASSETS		419,699.10

OTHER ASSETS358,867.08

TOTAL ASSETS

1,656,933.62

PACIFIC STEEL TREATING CO.
BALANCE SHEET

REPORT NUMBER : 49
REPORT DATE: 09/30/90

STATEMENT DATE: 09/30/90

COMPANY: 02
PAGE: 2

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE, TRADE	131,993.47	
ACCOUNTS PAYABLE, AFFIL.	255,436.86	
NOTES PAYABLE, CURRENT	0.00	
ADVANCE A/R PAYMENTS	0.00	
ACCRUED TAXES AND LICENSES	3,293.49	
ACCRUED PAYROLL & BONUSES	103,729.32	
OTHER ACCRUED LIABILITIES	10,526.98	
LOANS PAYABLE, OFFICERS	<u>-6,600.16</u>	
TOTAL CURRENT LIABIL.		498,379.96

LONG-TERM LIABILITIES

0.00

TOTAL LIABILITIES

498,379.96

SHAREHOLDERS EQUITY

CAPITAL STOCK	10,000.00	
PAID-IN SURPLUS	0.00	
RETAINED EARNINGS, BEGINNING	948,279.05	
NET PROFIT/LOSS, PMP	1,232,149.77	
NET PROFIT/LOSS	<u>-1,031,875.16</u>	
RETAINED EARNINGS, ENDING	<u>1,148,553.66</u>	
TOTAL SHAREHOLDER EQUITY		<u>1,158,553.66</u>
TOTAL LIABIL. & EQUITY		<u><u>1,656,933.62</u></u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE B

REPORT NUMBER : 121

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
TOTAL NET SALES	300,952.08	100.00	3,846,244.99	100.00
(REF: SCH. 1)				
TOTAL COST OF SALES	287,969.72	-95.69	2,588,191.57	-67.31
(REF: SCH. 2)				
GROSS PROFIT	12,982.36	4.30	1,258,053.42	32.70
TOTAL CUSTOMER SERV. EXP.	18,694.97	-6.22	218,880.39	-5.70
(REF: SCH. 4)				
GENERAL & ADMIN. EXP.	104,066.89	-34.57	799,414.24	-20.79
(REF: SCH. 5)				
TOTAL CUSTOMER SERVICE AND GEN. AND ADM. EXPENSE	122,761.86	-40.79	1,018,294.63	-26.49
NET PROFIT/LOSS FROM OPERATION	-109,779.50	-36.49	239,758.79	6.21
OTHER INCOME AND EXPENSE				
OTHER INCOME	3,426.73	1.13	32,265.88	0.84
OTHER EXPENSE:				
INTEREST EXPENSE	2,176.47	-0.72	27,765.54	-0.72
OTHER EXPENSE	264.54	-0.08	1,625.07	-0.05
TOTAL OTHER EXPENSE	2,441.01	-0.80	29,390.61	-0.77
NET OTHER INCOME OR EXPENSE	985.72	0.33	2,875.27	0.07
NET BEFORE EXTRA ORDINARY ITEM	-108,793.78	-36.16	242,634.06	6.28
EXTRA ORDINARY INCOME/EXP.	3,987.55	1.32	-42,359.45	-1.11
NET PROFIT BEFORE PROVISION FOR FEDERAL INCOME TAX	-104,806.23	-34.84	200,274.61	5.17
PROV. FOR FED. INCOME TAX	-110,000.00	36.55	0.00	0.00
NET PROFIT TO EQUITY	5,193.77	1.71	200,274.61	5.17

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 1

REPORT NUMBER : 122

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
NET SALES				
TOTAL SALES, CENTER SHOP	100,674.66	33.45	1,380,622.66	35.90
CENTER SHOP RETURNS & ALLOW.	0.00	0.00	-15,142.28	-0.39
NET SALES, CENTER SHOP	<u>100,674.66</u>	<u>33.45</u>	<u>1,365,480.38</u>	<u>35.51</u>
TOTAL SALES, HYDROGEN	106,257.24	35.30	1,241,280.96	32.28
HYDROGEN RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, HYDROGEN	<u>106,257.24</u>	<u>35.30</u>	<u>1,241,280.96</u>	<u>32.28</u>
TOTAL SALES, TOOLING	0.00	0.00	155.00	0.00
TOOLING RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, TOOLING	<u>0.00</u>	<u>0.00</u>	<u>155.00</u>	<u>0.00</u>
TOTAL SALES, STRAIGHT.	0.00	0.00	8,106.75	0.21
STRAIGHTENING, RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, STRAIGHT.	<u>0.00</u>	<u>0.00</u>	<u>8,106.75</u>	<u>0.21</u>
TOTAL SALES, PMP	94,020.18	31.24	1,231,270.90	32.01
PMP RETURNS & ALLOWANCES	0.00	0.00	-49.00	0.00
NET SALES, PMP	<u>94,020.18</u>	<u>31.24</u>	<u>1,231,221.90</u>	<u>32.01</u>
 TOTAL NET SALES	 <u>300,952.08</u>	 <u>100.00</u>	 <u>3,846,244.99</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 2

REPORT NUMBER : 123

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	---CURRENT MONTH---		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
COST OF SALES				
PRODUCTION SALARIES & WAGES:				
SUPERVISORY SALARIES	3,666.66	1.27	41,314.10	1.60
SUPERVISORY BONUS	0.00	0.00	2,000.00	0.08
SHOP WAGES	23,931.15	8.32	294,040.95	11.36
SHOP BONUSES	0.00	0.00	0.00	0.00
H.T. SALARIES & WAGES	<u>27,597.81</u>	<u>9.59</u>	<u>337,355.05</u>	<u>13.04</u>
Q.C. INSPECTION; SAL. & WAGES:				
QUAL. CONT., SUPERVISORS SAL.	2,416.66	0.84	29,458.53	1.14
QUAL. CONT., SUPERVISORS BONUS	0.00	0.00	0.00	0.00
QUAL. CONT. WAGES	13,239.91	4.60	145,695.45	5.63
QUAL. CONT. BONUSES	0.00	0.00	0.00	0.00
Q.C. SALARIES & WAGES	<u>15,656.57</u>	<u>5.44</u>	<u>175,153.98</u>	<u>6.77</u>
PMP SALARIES & WAGES:				
PMP - SUPERVISORY SALARIES	3,076.92	1.07	38,169.21	1.47
PMP - SUPERVISORY BONUS	0.00	0.00	4,361.63	0.17
PMP - SHOP WAGES	20,442.81	7.10	275,990.41	10.66
PMP - SHOP BONUSES	0.00	0.00	0.00	0.00
PMP SALARIES & WAGES	<u>23,519.73</u>	<u>8.17</u>	<u>318,521.25</u>	<u>12.30</u>
 PRODUCTION SAL. & WAGES	 <u>66,774.11</u>	 <u>23.20</u>	 <u>831,030.28</u> ✓	 <u>32.11</u>
REPAIRS AND MAINTENANCE EXP:				
SALARY, MAINT. SUPERVISION	-5,391.98	-1.67	37,874.56	1.46
BONUS, MAINTENANCE SUPERVISION	0.00	0.00	2,000.00	0.08
MAINTENANCE WAGES	3,992.97	1.39	121,723.49	4.70
MAINTENANCE BONUSES	0.00	0.00	0.00	0.00
MAINTENANCE SAL. & WAGES	<u>-1,399.01</u>	<u>-0.48</u>	<u>161,598.05</u>	<u>6.24</u>
 MAINTENANCE PURCHASES	 <u>24,759.84</u>	 <u>8.59</u>	 <u>139,729.70</u>	 <u>5.40</u>
 MAINTENANCE EXPENSE	 <u>23,360.83</u>	 <u>8.11</u>	 <u>301,327.75</u> ✓	 <u>11.64</u>
 OTHER COST OF SALES: (REF: SCH. 3)	 <u>197,834.78</u>	 <u>68.70</u>	 <u>1,455,833.54</u>	 <u>56.22</u>
 TOTAL COST OF SALES	 <u><u>287,969.72</u></u>	 <u><u>100.00</u></u>	 <u><u>2,588,191.57</u></u>	 <u><u>100.00</u></u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 3

REPORT NUMBER : 124

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
OTHER COST OF SALES				
VACATION EXPENSE	305.19	0.15	40,376.79 ✓	2.77
PAYROLL TAXES	7,556.28	3.82	100,996.94 ✓	6.94
INSURANCE	24,363.60	12.32	158,277.56 ✓	10.87
LAND & BUILDING RENT	4,023.97	2.04	62,084.89 ✓	4.27
RENT, EQUIPMENT	100.00	0.05	9,100.00 ✓	0.63
TOTAL UTILITIES	53,696.25	27.14	473,178.16 ✓	32.50
TOTAL OUTSIDE SERVICES	14,047.74	7.10	127,860.40 ✓	8.78
TOOLS & SUPPLIES	25,355.63	12.82	319,446.05 ✓	21.94
DEPRECIATION, EQUIPMENT	63,679.22	32.17	117,863.82 ✓	8.10
AMORT. OF LEASE, IMPR.	2,811.26	1.42	21,446.36 ✓	1.47
MISCELLANEOUS	1,895.64	0.96	25,202.57 ✓	1.73
OTHER COST OF SALES:	<u>197,834.78</u>	<u>100.00</u>	<u>1,455,833.54</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 4

REPORT NUMBER : 125

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	---CURRENT MONTH---		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
CUSTOMER SERVICE EXPENSE				
SALARIES & WAGES:				
CUST. SERV., SUPERVISOR SALARY	1,797.50	9.61	25,157.65	11.49
CUST. SERV., SUPERV. BONUS	0.00	0.00	1,000.00	0.46
CUST. SERVICE WAGES	9,341.84	49.57	125,148.27	57.18
CUST. SERV., EMPLOYEE BONUS	0.00	0.00	0.00	0.00
CUST. SERV. SAL. & WAGES	<u>11,139.34</u>	<u>59.58</u>	<u>151,305.92</u>	<u>69.13</u>
TRUCK EXPENSE:				
TRUCK EXPENSE, GAS & OIL	3,881.90	20.76	27,892.50	12.74
TRUCK EXP., MAINT. & REPAIRS	1,768.82	9.46	22,520.27	10.29
TRUCK DEPRECIATION	<u>1,494.98</u>	<u>8.00</u>	<u>14,601.81</u>	<u>6.67</u>
TOTAL TRUCK EXPENSE	<u>7,145.70</u>	<u>38.22</u>	<u>65,014.58</u>	<u>29.70</u>
TRANSPORTATION & DELIVERY	<u>409.93</u>	<u>2.20</u>	<u>2,559.89</u>	<u>1.17</u>
TOTAL CUSTOMER SERV. EXP	<u><u>18,694.97</u></u>	<u><u>100.00</u></u>	<u><u>218,880.39</u></u>	<u><u>100.00</u></u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 5

REPORT NUMBER : 126

REPORT DATE: 09/30/90

PERIOD ENDING: 09/30/90

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
GENERAL & ADMINISTRATIVE EXP.				
OTHER SALARIES & WAGES:				
OFFICERS SALARIES	6,484.68	6.23	64,999.92	8.13
OFFICERS BONUS	24,416.95	23.46	24,416.95	3.05
OFFICE SALARIES	330.00	0.32	4,765.00	0.60
TOTAL SALES SALARIES	2,666.66	2.56	31,264.28	3.91
SALES COMMISSIONS	272.54	0.26	28,148.19	3.52
TOTAL SALARIES AND WAGES	34,170.83	32.83	153,594.34	19.21
JANITORIAL EXPENSE	1,116.00	1.07	16,415.46	2.05
DEATH BENEFITS	0.00	0.00	0.00	0.00
MANAGEMENT FEES	39,812.54	38.26	331,928.00	41.52
VACATION EXPENSE	22.97	0.02	3,748.40	0.47
PAYROLL TAXES	422.55	0.41	8,218.38	1.03
EQUIPMENT RENTAL	686.63	0.66	6,232.58	0.78
TAXES & LICENSES	1,729.09	1.66	77,358.68	9.68
INSURANCE EXPENSE	1,359.70	1.30	75,691.99	9.48
TRAVEL	0.00	0.00	1,749.40	0.22
AUTOMOBILE MAINTENANCE	-54.61	-0.05	1,903.98	0.24
AUTOMOBILE GAS & OIL	1,278.27	1.23	9,360.77	1.17
AUTOMOBILE DEPRECIATION	0.00	0.00	3,337.51	0.42
FURN. & EQUIP. DEPREC.	1,751.24	1.68	6,428.03	0.80
BAD DEBTS	8,292.53	7.97	14,231.95	1.78
ENTERTAINMENT	312.78	0.30	1,479.19	0.19
SALES PROMOTION	1,224.00	1.18	2,932.51	0.37
BUSINESS MEALS	12.30	0.01	93.77	0.01
EMPLOYEE BENEFITS	267.53	0.26	8,266.62	1.03
PUBLICITY AND ADVERTISING	133.50	0.13	3,183.94	0.40
OUTSIDE SERVICES	83.00	0.08	3,705.96	0.46
REPAIRS AND MAINTENANCE	180.00	0.17	1,297.62	0.16
UTILITIES	0.00	0.00	0.00	0.00
TELEPHONE AND TELEGRAPH	2,649.41	2.55	27,004.50	3.38
OFFICE SUPPLIES	1,481.75	1.42	10,816.04	1.35
STATIONARY AND PRINTING	0.00	0.00	13,686.93	1.71
POSTAGE	25.00	0.02	6,878.30	0.86
LEGAL AND AUDITING	3,847.93	3.70	4,088.10	0.51
DUES AND SUBSCRIPTIONS	95.00	0.09	1,038.75	0.13
DIRECTORS FEES	0.00	0.00	0.00	0.00
CONTRIBUTIONS	0.00	0.00	0.00	0.00
COLLECTION EXPENSE	-36.00	-0.03	-126.00	-0.02
COLLECTION EXPENSE, PMP	0.00	0.00	-145.00	-0.02
GENERAL EXPENSE	3,202.95	3.06	4,988.54	0.62
GENERAL EXPENSE - PMP	0.00	0.00	25.00	0.00
GENERAL & ADMIN. EXP.	104,066.89	100.00	799,414.24	100.00

PACIFIC STEEL TREATING CO.
BALANCE SHEET

2168-00504

REPORT NUMBER : 622

REPORT DATE: 11/16/89

STATEMENT DATE: 09/30/89

COMPANY: 02

PAGE: 1

ASSETS

CURRENT ASSETS

CASH ON HAND AND IN BANK	312,406.57	
ACCOUNTS RECEIVABLE, NET	559,002.06	
ACCOUNTS RECEIVABLE, OTHER	3,937.25	
OTHER CURRENT ASSETS	<u>134,020.06</u>	
TOTAL CURRENT ASSETS		1,009,365.94

FIXED ASSETS

LAND	0.00	
PLANT AND EQUIP. (AT COST)	<u>1,266,094.61</u>	
TOTAL FIXED ASSETS	1,266,094.61	
LESS ACCUMULATED DEPREC.	<u>-887,779.84</u>	
NET FIXED ASSETS		378,314.77

OTHER ASSETS

259,236.30

TOTAL ASSETS

1,646,917.01

PACIFIC STEEL TREATING CO.
BALANCE SHEET

REPORT NUMBER : 622
REPORT DATE: 11/16/89

STATEMENT DATE: 09/30/89

COMPANY: 02
PAGE: 2

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE, TRADE	126,915.25	
ACCOUNTS PAYABLE, AFFIL.	230,663.07	
NOTES PAYABLE, CURRENT	0.00	
ADVANCE A/R PAYMENTS	0.00	
ACCRUED TAXES AND LICENSES	5,350.83	
ACCRUED PAYROLL & BONUSES	93,213.51	
OTHER ACCRUED LIABILITIES	10,135.45	
LOANS PAYABLE, OFFICERS	<u>-5,642.81</u>	
TOTAL CURRENT LIABIL.		460,635.30

LONG-TERM LIABILITIES

0.00

TOTAL LIABILITIES

460,635.30

SHAREHOLDERS EQUITY

CAPITAL STOCK	10,000.00	
PAID-IN SURPLUS	0.00	
RETAINED EARNINGS, BEGINNING	865,564.30	
NET PROFIT/LOSS, PMP	1,015,075.14	
NET PROFIT/LOSS	<u>-704,357.73</u>	
RETAINED EARNINGS, ENDING	<u>1,176,281.71</u>	
TOTAL SHAREHOLDER EQUITY		<u>1,186,281.71</u>
TOTAL LIABIL. & EQUITY		<u><u>1,646,917.01</u></u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE B

REPORT NUMBER : 935

REPORT DATE: 11/16/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
TOTAL NET SALES	277,437.79	100.00	3,596,502.03	100.00
(REF: SCH. 1)				
TOTAL COST OF SALES	210,818.37	-75.97	2,312,152.54	-64.29
(REF: SCH. 2)				
GROSS PROFIT	66,619.42	24.04	1,284,349.49	35.69
TOTAL CUSTOMER SERV. EXP.	22,442.45	-8.08	217,019.54	-6.04
(REF: SCH. 4)				
GENERAL & ADMIN. EXP.	147,573.42	-53.17	735,288.67	-20.45
(REF: SCH. 5)				
TOTAL CUSTOMER SERVICE AND GEN. AND ADM. EXPENSE	170,015.87	-61.25	952,308.21	-26.49
NET PROFIT/LOSS FROM OPERATION	-103,396.45	-37.21	332,041.28	9.20
OTHER INCOME AND EXPENSE				
OTHER INCOME	4,352.41	1.56	35,697.60	0.99
OTHER EXPENSE:				
INTEREST EXPENSE	-420.87	0.15	20,503.01	-0.57
OTHER EXPENSE	-283.46	0.10	241.03	0.00
TOTAL OTHER EXPENSE	-704.33	0.25	20,744.04	-0.57
NET OTHER INCOME OR EXPENSE	5,056.74	1.81	14,953.56	0.42
NET BEFORE EXTRA ORDINARY ITEM	-98,339.71	-35.40	346,974.84	9.62
EXTRA ORDINARY INCOME/EXP.	-8,181.53	-2.95	-36,277.43	-1.01
NET PROFIT BEFORE PROVISION FOR FEDERAL INCOME TAX	-106,521.24	-38.35	310,717.41	8.61
PROV. FOR FED. INCOME TAX	-117,268.00	42.27	0.00	0.00
NET PROFIT TO EQUITY	10,746.76	3.92	310,717.41	8.61

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 1

REPORT NUMBER : 936

REPORT DATE: 11/14/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
NET SALES				
TOTAL SALES, CENTER SHOP	109,081.01	39.32	1,400,902.92	38.94
CENTER SHOP RETURNS & ALLOW.	-607.55	-0.22	-1,353.55	-0.04
NET SALES, CENTER SHOP	<u>108,473.46</u>	<u>39.10</u>	<u>1,399,549.37</u>	<u>38.90</u>
TOTAL SALES, HYDROGEN	88,438.39	31.88	1,171,262.06	32.56
HYDROGEN RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, HYDROGEN	<u>88,438.39</u>	<u>31.88</u>	<u>1,171,262.06</u>	<u>32.56</u>
TOTAL SALES, TOOLING	0.00	0.00	75.00	0.00
TOOLING RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, TOOLING	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>	<u>0.00</u>
TOTAL SALES, STRAIGHT.	1,779.80	0.64	10,862.80	0.30
STRAIGHTENING, RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, STRAIGHT.	<u>1,779.80</u>	<u>0.64</u>	<u>10,862.80</u>	<u>0.30</u>
TOTAL SALES, FMP	78,746.14	28.39	1,014,752.80	28.22
FMP RETURNS & ALLOWANCES	0.00	0.00	0.00	0.00
NET SALES, FMP	<u>78,746.14</u>	<u>28.39</u>	<u>1,014,752.80</u>	<u>28.22</u>
 TOTAL NET SALES	 <u>277,437.79</u>	 <u>100.00</u>	 <u>3,596,502.03</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 2

REPORT NUMBER : 937

REPORT DATE: 11/16/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
COST OF SALES				
PRODUCTION SALARIES & WAGES:				
SUPERVISORY SALARIES	3,333.32	1.58	37,300.62	1.61
SUPERVISORY BONUS	0.00	0.00	600.00	0.03
SHOP WAGES	23,085.92	10.95	255,151.49	11.03
SHOP BONUSES	0.00	0.00	0.00	0.00
H.T. SALARIES & WAGES	<u>26,419.24</u>	<u>12.53</u>	<u>293,052.11</u>	<u>12.67</u>
Q.C. INSPECTION; SAL. & WAGES:				
QUAL. CONT., SUPERVISORS SAL.	2,416.66	1.15	27,111.07	1.17
QUAL. CONT., SUPERVISORS BONUS	0.00	0.00	600.00	0.03
QUAL. CONT. WAGES	7,432.60	3.53	136,079.61	5.89
QUAL. CONT. BONUSES	0.00	0.00	0.00	0.00
Q.C. SALARIES & WAGES	<u>9,849.26</u>	<u>4.68</u>	<u>163,790.68</u>	<u>7.09</u>
PMP SALARIES & WAGES:				
PMP - SUPERVISORY SALARIES	2,940.00	1.39	35,000.00	1.51
PMP - SUPERVISORY BONUS	601.18	0.29	8,129.54	0.35
PMP - SHOP WAGES	18,673.59	8.86	221,230.35	9.57
PMP - SHOP BONUSES	0.00	0.00	0.00	0.00
PMP SALARIES & WAGES	<u>22,214.76</u>	<u>10.54</u>	<u>264,359.89</u>	<u>11.43</u>
PRODUCTION SAL. & WAGES	<u>58,433.26</u>	<u>27.75</u>	<u>721,202.68</u>	<u>31.19</u>
REPAIRS AND MAINTENANCE EXP:				
SALARY, MAINT. SUPERVISION	-6,615.75	-3.14	32,550.82	1.41
BONUS, MAINTENANCE SUPERVISION	0.00	0.00	600.00	0.03
MAINTENANCE WAGES	-1,971.28	-0.94	76,928.17	3.07
MAINTENANCE BONUSES	0.00	0.00	0.00	0.00
MAINTENANCE SAL. & WAGES	<u>-8,587.03</u>	<u>-4.08</u>	<u>104,078.99</u>	<u>4.51</u>
MAINTENANCE PURCHASES	<u>14,253.96</u>	<u>6.77</u>	<u>115,593.46</u>	<u>4.99</u>
MAINTENANCE EXPENSE	<u>5,666.93</u>	<u>2.69</u>	<u>219,672.45</u>	<u>9.50</u>
OTHER COST OF SALES: (REF: SCH. 3)	<u>146,658.18</u>	<u>69.59</u>	<u>1,371,277.41</u>	<u>59.31</u>
TOTAL COST OF SALES	<u>210,818.37</u>	<u>100.00</u>	<u>2,312,152.54</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 3

REPORT NUMBER : 938

REPORT DATE: 11/16/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
OTHER COST OF SALES				
VACATION EXPENSE	3,297.74	2.25	35,756.50	2.68
PAYROLL TAXES	6,591.80	4.48	89,695.80	6.54
INSURANCE	15,749.27	10.73	169,163.10	12.34
LAND & BUILDING RENT	4,650.96	3.17	56,035.37	4.09
RENT, EQUIPMENT	3,000.00	2.05	36,000.00	2.63
TOTAL UTILITIES	49,142.84	32.82	429,392.62	31.32
TOTAL OUTSIDE SERVICES	7,134.74	4.86	142,012.73	10.36
TOOLS & SUPPLIES	24,677.38	16.83	303,965.79	22.16
DEPRECIATION, EQUIPMENT	23,610.90	16.10	67,441.94	4.92
AMORT. OF LEASE, IMPR.	7,410.30	5.05	19,542.09	1.43
MISCELLANEOUS	2,402.25	1.64	21,271.47	1.55
OTHER COST OF SALES:	<u>146,658.18</u>	<u>100.00</u>	<u>1,371,277.41</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 4

REPORT NUMBER : 939

REPORT DATE: 11/16/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
CUSTOMER SERVICE EXPENSE				
SALARIES & WAGES:				
CUST. SERV., SUPERVISOR SALARY	2,000.00	8.91	26,443.69	12.18
CUST. SERV., SUPERV. BONUS	0.00	0.00	0.00	0.00
CUST. SERVICE WAGES	9,916.89	44.19	120,870.83	55.70
CUST. SERV., EMPLOYEE BONUS	0.00	0.00	0.00	0.00
CUST. SERV. SAL. & WAGES	<u>11,916.89</u>	<u>53.10</u>	<u>147,314.52</u>	<u>67.88</u>
TRUCK EXPENSE:				
TRUCK EXPENSE, GAS & OIL	3,342.23	14.89	19,906.20	9.17
TRUCK EXP., MAINT. & REPAIRS	1,139.22	5.09	30,110.43	13.87
TRUCK DEPRECIATION	<u>5,444.59</u>	<u>24.26</u>	<u>16,419.18</u>	<u>7.57</u>
TOTAL TRUCK EXPENSE	<u>9,926.04</u>	<u>44.24</u>	<u>66,435.81</u>	<u>30.61</u>
TRANSPORTATION & DELIVERY	<u>599.53</u>	<u>2.67</u>	<u>3,269.21</u>	<u>1.50</u>
 TOTAL CUSTOMER SERV. EXP	 <u>22,442.45</u>	 <u>100.00</u>	 <u>217,019.54</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 5

REPORT NUMBER : 940

REPORT DATE: 11/15/89

PERIOD ENDING: 09/30/89

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
GENERAL & ADMINISTRATIVE EXP.				
OTHER SALARIES & WAGES:				
OFFICERS SALARIES	5,416.66	3.67	59,260.92	8.06
OFFICERS BONUS	37,291.49	25.27	37,291.49	5.07
OFFICE SALARIES	882.50	0.60	3,136.25	0.43
TOTAL SALES SALARIES	2,666.66	1.81	30,380.01	4.13
SALES COMMISSIONS	2,179.23	1.49	22,359.41	3.04
TOTAL SALARIES AND WAGES	48,436.54	32.83	152,428.08	20.73
JANITORIAL EXPENSE	1,171.68	0.79	11,283.18	1.53
DEATH BENEFITS	0.00	0.00	0.00	0.00
MANAGEMENT FEES	60,864.56	41.24	310,180.37	42.18
VACATION EXPENSE	248.22	0.17	3,846.32	0.52
PAYROLL TAXES	472.46	0.32	8,943.56	1.22
EQUIPMENT RENTAL	-160.64	-0.11	11,246.16	1.53
TAXES & LICENSES	16,967.15	11.50	53,006.33	7.20
INSURANCE EXPENSE	4,910.52	3.33	63,637.94	8.66
TRAVEL	332.60	0.22	1,099.36	0.15
AUTOMOBILE MAINTENANCE	0.00	0.00	4,791.66	0.65
AUTOMOBILE GAS & OIL	1,253.36	0.85	10,728.17	1.46
AUTOMOBILE DEPRECIATION	2,275.58	1.54	2,275.58	0.31
FURN. & EQUIP. DEPREC.	2,007.25	1.36	9,772.37	1.33
BAD DEBTS	451.49	0.31	5,711.50	0.78
ENTERTAINMENT	18.12	0.01	390.93	0.05
SALES PROMOTION	0.00	0.00	1,716.00	0.23
BUSINESS MEALS	0.00	0.00	59.02	0.01
EMPLOYEE BENEFITS	-160.78	-0.11	8,629.83	1.17
PUBLICITY AND ADVERTISING	369.52	0.25	4,997.05	0.68
OUTSIDE SERVICES	-9.66	-0.01	4,327.88	0.59
REPAIRS AND MAINTENANCE	0.00	0.00	1,393.34	0.19
UTILITIES	0.00	0.00	0.00	0.00
TELEPHONE AND TELEGRAPH	4,481.98	3.04	29,331.13	3.97
OFFICE SUPPLIES	1,255.27	0.85	10,252.40	1.39
STATIONARY AND PRINTING	888.65	0.60	9,483.12	1.29
POSTAGE	-70.00	-0.05	5,819.79	0.79
LEGAL AND AUDITING	1,447.87	0.98	8,397.00	1.14
DUES AND SUBSCRIPTIONS	87.00	0.06	942.71	0.13
DIRECTORS FEES	0.00	0.00	0.00	0.00
CONTRIBUTIONS	0.00	0.00	0.00	0.00
COLLECTION EXPENSE	-10.00	-0.01	206.00	0.03
COLLECTION EXPENSE, PMP	0.00	0.00	57.50	0.01
GENERAL EXPENSE	44.60	0.03	334.39	0.05
GENERAL EXPENSE - PMP	0.00	0.00	0.00	0.00
GENERAL & ADMIN. EXP.	147,573.42	100.00	735,288.67	100.00

PACIFIC STEEL TREATING CO.
BALANCE SHEET

2105-00504

REPORT NUMBER : 513
REPORT DATE: 10/27/88

STATEMENT DATE: 09/29/88

COMPANY: 02
PAGE: 1

ASSETS

CURRENT ASSETS

CASH ON HAND AND IN BANK	145,654.28	
ACCOUNTS RECEIVABLE, NET	516,256.22	
ACCOUNTS RECEIVABLE, OTHER	17,225.30	
OTHER CURRENT ASSETS	<u>222.45</u>	
TOTAL CURRENT ASSETS		679,358.25

FIXED ASSETS

LAND	0.00	
PLANT AND EQUIP. (AT COST)	<u>1,191,836.96</u>	
TOTAL FIXED ASSETS	1,191,836.96	
LESS ACCUMULATED DEPREC.	<u>-831,522.65</u>	
NET FIXED ASSETS		360,314.31

OTHER ASSETS		<u>231,786.30</u>
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TOTAL ASSETS		<u><u>1,271,458.86</u></u>
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020410

PACIFIC STEEL TREATING CO.
BALANCE SHEET

REPORT NUMBER : 513

REPORT DATE: 10/27/88

STATEMENT DATE: 09/29/88

COMPANY: 02

PAGE: 2

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE, TRADE	114,842.02	
ACCOUNTS PAYABLE, AFFIL.	251,333.07	
NOTES PAYABLE, CURRENT	28,921.33	
ACCRUED TAXES AND LICENSES	2,549.80	
ACCRUED PAYROLL & BONUSES	70,175.76	
OTHER ACCRUED LIABILITIES	43,359.00	
LOANS PAYABLE, OFFICERS	<u>-12,109.24</u>	
TOTAL CURRENT LIABIL.		499,071.74

LONG-TERM LIABILITIES

0.00

TOTAL LIABILITIES

499,071.74

SHAREHOLDERS EQUITY

CAPITAL STOCK		10,000.00	
PAID-IN SURPLUS		0.00	
RETAINED EARNINGS, BEGINNING	611,463.31		
NET PROFIT/LOSS, PMP	805,610.86		
NET PROFIT/LOSS	<u>-654,687.05</u>		
RETAINED EARNINGS, ENDING		<u>762,387.12</u>	
TOTAL SHAREHOLDER EQUITY			<u>772,387.12</u>
TOTAL LIABIL. & EQUITY			<u>1,271,458.86</u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE B

REPORT NUMBER : 660

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/88

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
TOTAL NET SALES	279,146.07	100.00	3,155,236.46	100.00
(REF: SCH. 1)				
TOTAL COST OF SALES	193,851.84	-69.45	2,241,048.26	-71.03
(REF: SCH. 2)				
GROSS PROFIT	85,294.23	30.55	914,188.20	28.96
TOTAL CUSTOMER SERV. EXP.	17,736.27	-6.36	227,810.08	-7.21
(REF: SCH. 4)				
GENERAL & ADMIN. EXP.	87,500.86	-31.35	548,051.02	-17.35
(REF: SCH. 5)				
TOTAL CUSTOMER SERVICE AND GEN. AND ADM. EXPENSE	105,237.13	-37.71	775,861.10	-24.56
NET PROFIT/LOSS FROM OPERATION	-19,942.90	-7.16	138,327.10	4.40
OTHER INCOME AND EXPENSE				
OTHER INCOME	3,362.69	1.21	35,524.98	1.12
OTHER EXPENSE:				
INTEREST EXPENSE	2,286.24	-0.82	27,238.52	-0.86
OTHER EXPENSE	-140.82	0.05	525.70	-0.01
TOTAL OTHER EXPENSE	2,145.42	-0.77	27,764.22	-0.87
NET OTHER INCOME OR EXPENSE	1,217.27	0.44	7,760.76	0.25
NET BEFORE EXTRA ORDINARY ITEM	-18,725.63	-6.72	146,087.86	4.65
EXTRA ORDINARY INCOME/EXP.	0.00	0.00	4,579.69	0.15
NET PROFIT BEFORE PROVISION FOR FEDERAL INCOME TAX	-18,725.63	-6.72	150,667.55	4.80
PROV. FOR FED. INCOME TAX	0.00	0.00	0.00	0.00
NET PROFIT TO EQUITY	-18,725.63	-6.72	150,667.55	4.80

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 1

REPORT NUMBER : 661

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/88

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
NET SALES				
TOTAL SALES, CENTER SHOP	105,934.45	37.95	1,335,050.12	42.31
CENTER SHOP RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, CENTER SHOP	105,934.45	37.95	1,335,050.12	42.31
TOTAL SALES, HYDROGEN	100,959.69	36.17	985,711.46	31.24
HYDROGEN RETURNS & ALLOW.	0.00	0.00	-1,880.12	-0.06
NET SALES, HYDROGEN	100,959.69	36.17	983,831.34	31.18
TOTAL SALES, TOOLING	0.00	0.00	21,348.01	0.67
TOOLING RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, TOOLING	0.00	0.00	21,348.01	0.67
TOTAL SALES, STRAIGHT.	180.50	0.06	9,632.20	0.31
STRAIGHTENING, RETURNS & ALLO	0.00	0.00	0.00	0.00
NET SALES, STRAIGHT.	180.50	0.06	9,632.20	0.31
TOTAL SALES, PMP	72,071.43	25.82	805,374.79	25.52
PMP RETURNS & ALLOWANCES	0.00	0.00	0.00	0.00
NET SALES, PMP	72,071.43	25.82	805,374.79	25.52
TOTAL NET SALES	279,146.07	100.00	3,155,236.46	100.00

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 2

REPORT NUMBER : 662

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/83

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
COST OF SALES				
PRODUCTION SALARIES & WAGES:				
SUPERVISORY SALARIES	3,000.00	1.55	37,758.59	1.68
SUPERVISORY BONUS	0.00	0.00	0.00	0.00
SHOP WAGES	19,634.52	10.13	260,529.29	11.62
SHOP BONUSES	0.00	0.00	0.00	0.00
H.T. SALARIES & WAGES	<u>22,634.52</u>	<u>11.68</u>	<u>298,287.88</u>	<u>13.30</u>
Q.C. INSPECTION; SAL. & WAGES:				
QUAL. CONT., SUPERVISORS SAL.	1,778.05	0.92	27,683.92	1.24
QUAL. CONT., SUPERVISORS BONUS	0.00	0.00	0.00	0.00
QUAL. CONT. WAGES	10,963.28	5.66	116,174.44	5.18
QUAL. CONT. BONUSES	0.00	0.00	0.00	0.00
Q.C. SALARIES & WAGES	<u>12,741.33</u>	<u>6.58</u>	<u>143,858.36</u>	<u>6.42</u>
PMP SALARIES & WAGES:				
PMP - SUPERVISORY SALARIES	3,080.00	1.57	35,280.00	1.57
PMP - SUPERVISORY BONUS	0.00	0.00	4,641.41	0.21
PMP - SHOP WAGES	16,400.63	8.46	181,466.30	8.10
PMP - SHOP BONUSES	0.00	0.00	0.00	0.00
PMP SALARIES & WAGES	<u>19,480.63</u>	<u>10.05</u>	<u>221,387.71</u>	<u>9.88</u>
 PRODUCTION SAL. & WAGES	 <u>54,856.48</u>	 <u>28.31</u>	 <u>663,533.95</u>	 <u>29.60</u>
REPAIRS AND MAINTENANCE EXP:				
SALARY, MAINT. SUPERVISION	-2,888.84	-1.49	30,969.30	1.38
BONUS, MAINTENANCE SUPERVISION	0.00	0.00	0.00	0.00
MAINTENANCE WAGES	4,138.79	2.14	78,068.71	3.48
MAINTENANCE BONUSES	0.00	0.00	0.00	0.00
MAINTENANCE SAL. & WAGES	<u>1,249.95</u>	<u>0.65</u>	<u>109,038.01</u>	<u>4.86</u>
 MAINTENANCE PURCHASES	 <u>4,020.40</u>	 <u>2.08</u>	 <u>110,176.32</u>	 <u>4.91</u>
 MAINTENANCE EXPENSE	 <u>5,270.35</u>	 <u>2.73</u>	 <u>219,214.33</u>	 <u>9.77</u>
 OTHER COST OF SALES:	 133,725.01	 68.97	 1,358,299.98	 60.61
(REF: SCH. 3)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 TOTAL COST OF SALES	 <u>193,851.84</u>	 <u>100.00</u>	 <u>2,241,048.26</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 3

REPORT NUMBER : 663

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/88

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
 OTHER COST OF SALES				
VACATION EXPENSE	2,358.72	1.76	35,163.35	2.59
PAYROLL TAXES	6,506.21	4.87	86,618.32	6.38
INSURANCE	18,437.73	13.79	216,627.86	15.95
LAND & BUILDING RENT	4,672.93	3.50	55,949.43	4.12
RENT, EQUIPMENT	10,526.39	7.87	43,526.39	3.20
TOTAL UTILITIES	42,885.92	32.07	423,590.06	31.19
TOTAL OUTSIDE SERVICES	7,979.04	5.97	131,719.91	9.70
TOOLS & SUPPLIES	25,959.99	19.42	266,841.29	19.64
DEPRECIATION, EQUIPMENT	9,752.01	7.29	64,632.97	4.76
AMORT. OF LEASE, IMPR.	2,637.67	1.97	13,617.11	1.00
MISCELLANEOUS	2,008.40	1.50	20,013.29	1.47
OTHER COST OF SALES:	<u>133,725.01</u>	<u>100.00</u>	<u>1,358,299.98</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 4

REPORT NUMBER : 664

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/88

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT

CUSTOMER SERVICE EXPENSE				

SALARIES & WAGES:				
CUST. SERV., SUPERVISOR SALARY	2,970.82	16.75	33,553.29	14.73
CUST. SERV., SUPERV. BONUS	0.00	0.00	0.00	0.00
CUST. SERVICE WAGES	9,888.04	55.75	124,690.36	54.73
CUST. SERV., EMPLOYEE BONUS	0.00	0.00	0.00	0.00
CUST. SERV. SAL. & WAGES	<u>12,858.86</u>	<u>72.50</u>	<u>158,243.65</u>	<u>69.46</u>
TRUCK EXPENSE:				
TRUCK EXPENSE, GAS & OIL	520.72	2.94	16,162.94	7.09
TRUCK EXP., MAINT. & REPAIRS	1,885.10	10.63	37,283.01	16.37
TRUCK DEPRECIATION	<u>2,277.99</u>	<u>12.84</u>	<u>12,466.66</u>	<u>5.47</u>
TOTAL TRUCK EXPENSE	<u>4,683.81</u>	<u>26.41</u>	<u>65,912.61</u>	<u>28.93</u>
TRANSPORTATION & DELIVERY	<u>193.60</u>	<u>1.09</u>	<u>3,653.82</u>	<u>1.60</u>
TOTAL CUSTOMER SERV. EXP	<u><u>17,736.27</u></u>	<u><u>100.00</u></u>	<u><u>227,810.08</u></u>	<u><u>100.00</u></u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 5

REPORT NUMBER : 665

REPORT DATE: 10/27/88

PERIOD ENDING: 09/29/88

COMPANY: 02

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ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<u>GENERAL & ADMINISTRATIVE EXP.</u>				
OTHER SALARIES & WAGES:				
OFFICERS SALARIES	4,268.86	4.88	63,179.19	11.53
OFFICERS BONUS	24,157.75	27.61	24,157.75	4.41
OFFICE SALARIES	0.00	0.00	0.00	0.00
TOTAL SALES SALARIES	2,375.00	2.71	28,390.80	5.18
SALES COMMISSIONS	2,152.93	2.46	13,539.15	2.47
TOTAL SALARIES AND WAGES	32,954.54	37.66	129,266.89	23.59
JANITORIAL EXPENSE	922.69	1.05	9,251.16	1.69
DEATH BENEFITS	0.00	0.00	0.00	0.00
MANAGEMENT FEES	24,791.48	28.33	191,589.45	34.96
VACATION EXPENSE	150.56	0.17	3,561.70	0.65
PAYROLL TAXES	269.08	0.31	8,547.28	1.56
EQUIPMENT RENTAL	-7,418.07	-8.48	0.00	0.00
TAXES & LICENSES	11,438.50	13.08	42,438.20	7.75
INSURANCE EXPENSE	6,733.50	7.69	46,560.54	8.50
TRAVEL	0.00	0.00	1,060.60	0.19
AUTOMOBILE MAINTENANCE	952.28	1.09	5,172.23	0.94
AUTOMOBILE GAS & OIL	1,538.94	1.76	12,503.44	2.28
AUTOMOBILE DEPRECIATION	0.00	0.00	0.00	0.00
FURN. & EQUIP. DEPREC.	2,079.89	2.38	8,089.68	1.48
BAD DEBTS	4,301.45	4.92	11,668.25	2.13
ENTERTAINMENT	0.00	0.00	747.69	0.14
SALES PROMOTION	56.00	0.06	3,614.25	0.66
BUSINESS MEALS	0.00	0.00	52.87	0.01
EMPLOYEE BENEFITS	663.15	0.76	4,391.29	0.80
PUBLICITY AND ADVERTISING	124.00	0.14	2,577.00	0.47
OUTSIDE SERVICES	88.00	0.10	1,294.41	0.24
REPAIRS AND MAINTENANCE	242.28	0.28	1,339.48	0.24
UTILITIES	0.00	0.00	0.00	0.00
TELEPHONE AND TELEGRAPH	2,611.38	2.98	28,401.67	5.18
OFFICE SUPPLIES	1,149.71	1.31	9,040.29	1.65
STATIONARY AND PRINTING	1,869.49	2.14	11,766.76	2.15
POSTAGE	0.00	0.00	9,059.72	1.65
LEGAL AND AUDITING	1,937.01	2.21	5,145.00	0.94
DUES AND SUBSCRIPTIONS	45.00	0.05	795.21	0.15
DIRECTORS FEES	0.00	0.00	0.00	0.00
CONTRIBUTIONS	0.00	0.00	0.00	0.00
COLLECTION EXPENSE	0.00	0.00	0.00	0.00
COLLECTION EXPENSE, PMP	0.00	0.00	0.00	0.00
GENERAL EXPENSE	0.00	0.00	95.96	0.02
GENERAL EXPENSE - PMP	0.00	0.00	0.00	0.00
GENERAL & ADMIN. EXP.	<u>87,500.86</u>	<u>100.00</u>	<u>548,051.02</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
BALANCE SHEET

2166-00504

REPORT NUMBER : 414
REPORT DATE: 10/31/87

STATEMENT DATE: 09/30/87

COMPANY: 02
PAGE: 1

ASSETS

CURRENT ASSETS

CASH ON HAND AND IN BANK	87,619.16	
ACCOUNTS RECEIVABLE, NET	430,062.81	
ACCOUNTS RECEIVABLE, OTHER	13,112.60	
OTHER CURRENT ASSETS	<u>-561.32</u>	
TOTAL CURRENT ASSETS		530,233.25

FIXED ASSETS

LAND	0.00	
PLANT AND EQUIP. (AT COST)	<u>1,090,023.52</u>	
TOTAL FIXED ASSETS	1,090,023.52	
LESS ACCUMULATED DEPREC.	<u>-752,050.14</u>	
NET FIXED ASSETS		337,973.38

OTHER ASSETS

224,714.35

TOTAL ASSETS

1,092,920.98

PACIFIC STEEL TREATING CO.
BALANCE SHEET

REPORT NUMBER : 414
REPORT DATE: 10/31/87

STATEMENT DATE: 07/30/87

COMPANY: 02
PAGE: 2

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE, TRADE	118,167.12	
ACCOUNTS PAYABLE, AFFIL.	249,756.41	
NOTES PAYABLE, CURRENT	28,921.33	
ACCRUED TAXES AND LICENSES	4,673.92	
ACCRUED PAYROLL & BONUSES	53,316.36	
OTHER ACCRUED LIABILITIES	29,327.67	
LOANS PAYABLE, OFFICERS	<u>-12,705.14</u>	
TOTAL CURRENT LIASIL.		471,457.67

LONG-TERM LIABILITIES

0.00

TOTAL LIABILITIES

471,457.67

SHAREHOLDERS EQUITY

CAPITAL STOCK		10,000.00	
PAID-IN SURPLUS		0.00	
RETAINED EARNINGS, BEGINNING	501,148.00		
NET PROFIT/LOSS, PMP	662,847.00		
NET PROFIT/LOSS	<u>-552,531.69</u>		
RETAINED EARNINGS, ENDING		<u>611,463.31</u>	
TOTAL SHAREHOLDER EQUITY			<u>621,463.31</u>
TOTAL LIABIL. & EQUITY			<u>1,092,920.98</u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE B

REPORT NUMBER : 413

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
TOTAL NET SALES	236,539.26	100.00	2,928,610.44	100.00
(REF: SCH. 1)				
TOTAL COST OF SALES	188,429.16	-79.66	2,162,995.81	-73.87
(REF: SCH. 2)				
GROSS PROFIT	48,110.10	20.34	765,614.63	26.13
TOTAL CUSTOMER SERV. EXP.	15,722.52	-6.64	188,756.11	-6.45
(REF: SCH. 4)				
GENERAL & ADMIN. EXP.	60,584.39	-25.62	485,621.84	-16.58
(REF: SCH. 5)				
TOTAL CUSTOMER SERVICE AND GEN. AND ADM. EXPENSE	76,306.91	-32.26	674,377.95	-23.03
NET PROFIT/LOSS FROM OPERATION	-28,196.81	-11.92	91,236.68	3.10
OTHER INCOME AND EXPENSE				
OTHER INCOME	2,231.59	0.94	45,894.02	1.57
OTHER EXPENSE:				
INTEREST EXPENSE	2,370.87	-1.00	25,654.53	-0.88
OTHER EXPENSE	110.89	-0.05	298.34	-0.01
TOTAL OTHER EXPENSE	2,481.76	-1.05	25,952.87	-0.89
NET OTHER INCOME OR EXPENSE	-250.17	-0.11	19,941.15	0.68
NET BEFORE EXTRA ORDINARY ITEM	-28,446.98	-12.03	111,177.83	3.78
EXTRA ORDINARY INCOME/EXP.	-862.52	-0.36	-862.52	-0.03
NET PROFIT BEFORE PROVISION FOR FEDERAL INCOME TAX	-29,309.50	-12.39	110,315.31	3.75
PROV. FOR FED. INCOME TAX	0.00	0.00	0.00	0.00
NET PROFIT TO EQUITY	-29,309.50	-12.39	110,315.31	3.75

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 1

REPORT NUMBER : 414

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
NET SALES				
TOTAL SALES, CENTER SHOP	98,412.69	41.60	1,273,243.81	43.49
CENTER SHOP RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, CENTER SHOP	<u>98,412.69</u>	<u>41.60</u>	<u>1,273,243.81</u>	<u>43.49</u>
TOTAL SALES, HYDROGEN	73,396.60	31.03	916,459.83	31.29
HYDROGEN RETURNS & ALLOW.	130.32	0.06	130.32	0.00
NET SALES, HYDROGEN	<u>73,526.92</u>	<u>31.09</u>	<u>916,590.15</u>	<u>31.29</u>
TOTAL SALES, TOOLING	4,192.64	1.77	71,415.78	2.44
TOOLING RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, TOOLING	<u>4,192.64</u>	<u>1.77</u>	<u>71,415.78</u>	<u>2.44</u>
TOTAL SALES, STRAIGHT.	1,710.00	0.72	4,883.93	0.17
STRAIGHTENING, RETURNS & ALLOW.	0.00	0.00	0.00	0.00
NET SALES, STRAIGHT.	<u>1,710.00</u>	<u>0.72</u>	<u>4,883.93</u>	<u>0.17</u>
TOTAL SALES, PMP	58,697.61	24.82	662,476.77	22.61
PMP RETURNS & ALLOWANCES	0.00	0.00	0.00	0.00
NET SALES, PMP	<u>58,697.61</u>	<u>24.82</u>	<u>662,476.77</u>	<u>22.61</u>
 TOTAL NET SALES	 <u>236,539.26</u>	 <u>100.00</u>	 <u>2,928,610.44</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 2

REPORT NUMBER : 415

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
COST OF SALES				

PRODUCTION SALARIES & WAGES:				
SUPERVISORY SALARIES	3,000.00	1.59	34,222.36	1.58
SUPERVISORY BONUS	0.00	0.00	0.00	0.00
SHOP WAGES	19,303.31	10.29	232,009.49	10.72
SHOP BONUSES	0.00	0.00	0.00	0.00
H.T. SALARIES & WAGES	<u>27,303.31</u>	<u>11.84</u>	<u>266,231.85</u>	<u>12.30</u>
Q.C. INSPECTION; SAL. & WAGES:				
QUAL. CONT., SUPERVISORS SAL.	2,708.34	1.44	31,581.10	1.46
QUAL. CONT., SUPERVISORS BONUS	0.00	0.00	0.00	0.00
QUAL. CONT. WAGES	8,339.03	4.43	103,250.25	4.77
QUAL. CONT. BONUSES	0.00	0.00	0.00	0.00
Q.C. SALARIES & WAGES	<u>11,047.37</u>	<u>5.87</u>	<u>134,831.35</u>	<u>6.23</u>
PHP SALARIES & WAGES:				
PHP - SUPERVISORY SALARIES	3,080.00	1.63	35,420.00	1.64
PHP - SUPERVISORY BONUS	1,810.92	0.96	7,066.62	0.33
PHP - SHOP WAGES	15,414.80	8.18	173,342.01	8.01
PHP - SHOP BONUSES	0.00	0.00	0.00	0.00
PHP SALARIES & WAGES	<u>20,305.72</u>	<u>10.77</u>	<u>215,828.63</u>	<u>9.98</u>
PRODUCTION SAL. & WAGES	<u>53,656.40</u>	<u>28.43</u>	<u>616,891.83</u>	<u>28.51</u>
REPAIRS AND MAINTENANCE EXP:				
SALARY, MAINT. SUPERVISION	3,000.00	1.59	32,568.98	1.51
BONUS, MAINTENANCE SUPERVISION	0.00	0.00	0.00	0.00
MAINTENANCE WAGES	8,215.71	4.36	80,459.06	3.72
MAINTENANCE BONUSES	0.00	0.00	0.00	0.00
MAINTENANCE SAL. & WAGES	<u>11,215.71</u>	<u>5.95</u>	<u>113,028.04</u>	<u>5.23</u>
MAINTENANCE PURCHASES	<u>7,630.77</u>	<u>4.05</u>	<u>138,975.85</u>	<u>6.42</u>
MAINTENANCE EXPENSE	18,846.48	10.00	252,003.89	11.65
OTHER COST OF SALES:	<u>115,926.28</u>	<u>61.53</u>	<u>1,294,100.09</u>	<u>59.81</u>
(REF: SCH. 3)				
TOTAL COST OF SALES	<u>188,429.16</u>	<u>100.00</u>	<u>2,162,995.81</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 3

REPORT NUMBER : 416

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
OTHER COST OF SALES				
VACATION EXPENSE	1,528.48	1.32	31,075.94	2.40
PAYROLL TAXES	5,741.12	4.95	79,157.21	6.12
INSURANCE	12,014.96	10.36	188,745.61	14.59
LAND & BUILDING RENT	5,190.74	4.47	51,243.34	3.96
RENT, EQUIPMENT	3,000.00	2.59	36,000.00	2.78
TOTAL UTILITIES	42,153.56	36.37	417,915.75	32.39
TOTAL OUTSIDE SERVICES	6,682.86	5.77	109,664.73	8.47
TOOLS & SUPPLIES	28,699.72	24.75	279,858.83	21.62
DEPRECIATION, EQUIPMENT	7,385.00	6.37	71,628.70	5.54
AMORT. OF LEASE, IMPR.	1,567.99	1.35	8,642.42	0.67
MISCELLANEOUS	1,961.65	1.69	20,147.56	1.56
OTHER COST OF SALES:	<u>115,926.28</u>	<u>100.00</u>	<u>1,294,100.09</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 4

REPORT NUMBER : 417

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
CUSTOMER SERVICE EXPENSE				
SALARIES & WAGES:				
CUST. SERV., SUPERVISOR SALARY	2,675.00	17.01	29,873.40	15.83
CUST. SERV., SUPERV. BONUS	0.00	0.00	0.00	0.00
CUST. SERVICE WAGES	9,553.59	60.76	105,006.00	55.63
CUST. SERV., EMPLOYEE BONUS	0.00	0.00	0.00	0.00
CUST. SERV. SAL. & WAGES	<u>12,228.59</u>	<u>77.77</u>	<u>134,879.40</u>	<u>71.46</u>
TRUCK EXPENSE:				
TRUCK EXPENSE, GAS & OIL	1,311.87	8.34	14,206.25	7.53
TRUCK EXP., MAINT. & REPAIRS	1,801.92	11.46	31,442.61	16.66
TRUCK DEPRECIATION	426.52	2.71	5,118.68	2.71
TOTAL TRUCK EXPENSE	<u>3,540.31</u>	<u>22.51</u>	<u>50,767.54</u>	<u>26.90</u>
TRANSPORTATION & DELIVERY	<u>-46.38</u>	<u>-0.29</u>	<u>3,109.17</u>	<u>1.65</u>
 TOTAL CUSTOMER SERV. EXP	 <u>15,722.52</u>	 <u>100.00</u>	 <u>188,756.11</u>	 <u>100.00</u>

PACIFIC STEEL TREATING CO.
INCOME STATEMENT

SCHEDULE 5

REPORT NUMBER : 418

REPORT DATE: 10/31/87

PERIOD ENDING: 09/30/87

COMPANY: 02

PAGE: 1

ACCOUNT	-----CURRENT MONTH-----		-----YEAR TO DATE-----	
	AMOUNT	PERCENT	AMOUNT	PERCENT
GENERAL & ADMINISTRATIVE EXP.				
OTHER SALARIES & WAGES:				
OFFICERS SALARIES	6,057.72	10.00	72,448.75	14.92
OFFICERS BONUS	17,650.39	29.13	17,650.39	3.63
OFFICE SALARIES	0.00	0.00	0.00	0.00
TOTAL SALES SALARIES	1,829.00	3.02	30,454.00	6.27
SALES COMMISSIONS	<u>2,836.64</u>	<u>4.69</u>	<u>9,279.63</u>	<u>1.91</u>
TOTAL SALARIES AND WAGES	28,373.75	46.83	129,832.77	26.73
JANITORIAL EXPENSE	637.20	1.05	9,674.88	1.99
DEATH BENEFITS	0.00	0.00	0.00	0.00
MANAGEMENT FEES	16,690.36	27.53	157,374.70	32.41
VACATION EXPENSE	47.27	0.08	3,929.12	0.81
PAYROLL TAXES	667.33	1.10	8,442.74	1.74
EQUIPMENT RENTAL	0.00	0.00	7,484.72	1.54
TAXES & LICENSES	1,470.67	2.43	23,751.40	4.90
INSURANCE EXPENSE	20,008.38	33.02	42,144.85	8.68
TRAVEL	0.00	0.00	380.27	0.08
AUTOMOBILE MAINTENANCE	1,436.98	2.37	3,513.96	0.72
AUTOMOBILE GAS & OIL	460.43	0.76	7,699.49	1.59
AUTOMOBILE DEPRECIATION	0.00	0.00	0.00	0.00
FURN. & EQUIP. DEPREC.	520.59	0.86	6,246.64	1.29
BAD DEBTS	-19,051.46	-31.45	7,321.20	1.51
ENTERTAINMENT	310.87	0.53	1,477.71	0.30
SALES PROMOTION	168.00	0.28	2,070.84	0.43
BUSINESS MEALS	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	1,100.43	1.82	7,194.17	1.48
PUBLICITY AND ADVERTISING	90.70	0.15	1,331.84	0.27
OUTSIDE SERVICES	86.00	0.14	1,185.50	0.24
REPAIRS AND MAINTENANCE	0.00	0.00	3,164.24	0.65
UTILITIES	0.00	0.00	0.00	0.00
TELEPHONE AND TELEGRAPH	3,082.11	5.09	28,564.96	5.89
OFFICE SUPPLIES	1,328.22	2.19	9,151.70	1.88
STATIONARY AND PRINTING	3,121.56	5.15	13,704.76	2.82
POSTAGE	0.00	0.00	8,054.25	1.66
LEGAL AND AUDITING	-30.00	-0.05	1,290.00	0.27
DUES AND SUBSCRIPTIONS	45.00	0.07	643.13	0.13
DIRECTORS FEES	0.00	0.00	0.00	0.00
CONTRIBUTIONS	0.00	0.00	0.00	0.00
COLLECTION EXPENSE	14.00	0.02	-40.00	-0.01
COLLECTION EXPENSE, PMP	-14.00	-0.02	-14.00	0.00
GENERAL EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>46.00</u>	<u>0.01</u>
GENERAL & ADMIN. EXP.	<u>60,584.39</u>	<u>100.00</u>	<u>485,621.84</u>	<u>100.00</u>

PACIFIC STEEL TREATING CO.
(A California Corporation)BALANCE SHEET

SEPTEMBER 30, 1986

ASSETSCURRENT ASSETS

CASH ON HAND AND IN BANK	\$ 6,757.26	
ACCOUNTS RECEIVABLE, NET	360,511.58	
ACCOUNTS RECEIVABLE, OTHER	53,301.15	
OTHER CURRENT ASSETS	<u>514.00</u>	
TOTAL CURRENT ASSETS		\$421,083.99

FIXED ASSETS

LAND	\$.00	
PLANT & EQUIP (AT COST)	<u>972,956.23</u>	
TOTAL FIXED ASSETS	972,956.23	
LESS ACCUMULATED DEPR.	<u>-666,393.18</u>	
NET FIXED ASSETS		306,563.05

OTHER ASSETS215,251.74

TOTAL ASSETS

\$942,898.78

PACIFIC STEEL TREATING CO.
(A California Corporation)

BALANCE SHEET

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE, TRADE	\$ 118,845.32	
ACCOUNTS PAYABLE, AFFIL.	222,799.48	
NOTES PAYABLE, CURRENT	28,921.33	
ACCRUED TAXES AND LICENSES	3,710.20	
ACCRUED PAYROLL & BONUSES	25,490.39	
OTHER ACCRUED LIABILITIES	32,773.51	
LOANS PAYABLE, OFFICERS	<u>-11,155.45</u>	
TOTAL CURRENT LIABILITIES		\$421,384.78

LONG TERM LIABILITIES

		<u>.00</u>
TOTAL LIABILITIES		421,384.78

SHAREHOLDERS EQUITY

CAPITAL STOCK	10,000.00	
RETAINED EARNINGS, BEGIN.	\$647,137.56	
NET LOSS FOR YEAR	<u>(135,623.56)</u>	
RETAINED EARNINGS, ENDING	<u>511,514.00</u>	
TOTAL SHAREHOLDERS EQUITY		<u>521,514.00</u>
TOTAL LIABILITIES AND EQUITY		<u>\$942,898.78</u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
(A California Corporation)

STATEMENT OF INCOME AND EXPENSE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

<u>NET SALES</u> (Schedule 1)		\$2,680,854.57
<u>COST OF SALES</u> (Schedule 2)		<u>2,125,883.51</u>
<u>GROSS PROFIT</u>		554,971.06
<u>EXPENSES</u>		
Customer Service (Schedule 4)	\$ 151,560.57	
General and Administrative (Schedule 5)	<u>541,144.30</u>	
Total Expenses		<u>692,704.87</u>
<u>NET PROFIT OR (LOSS) FROM OPERATIONS</u>		(137,733.81)
<u>OTHER INCOME AND EXPENSE</u>		
Other Income	22,923.16	
Other Expense:		
Interest	\$19,816.70	
Other	<u>996.21</u>	
Total Other Expense	<u>20,812.91</u>	
<u>NET OTHER INCOME OR (EXPENSE)</u>		<u>2,110.25</u>
<u>NET PROFIT OR (LOSS)</u>		<u>\$ (135,623.56)</u>

UNAUDITED AND RESTRICTED TO INTERNAL USE FOR MANAGEMENT
PURPOSES ONLY.

PACIFIC STEEL TREATING CO.
(A California Corporation)

NET SALES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

NET SALES

Total Sales, Center Shop	\$1,114,172.35	
Center Shop Returns & Allowances	<u>-225.00</u>	
Net Sales, Center Shop		\$1,113,947.35
 Total Sales, Hydrogen	 951,709.21	
Hydrogen Returns & Allowances	<u>-183.78</u>	
Net Sales, Hydrogen		951,525.43
 Total Sales, Tooling	 157,914.72	
Tooling Returns & Allowances	<u>-235.94</u>	
Net Sales, Tooling		157,678.78
 Total Sales, Straightening	 15,779.50	
Straightening, Returns & Allowances	<u>.00</u>	
Net Sales, Straightening		15,779.50
 Total Sales, PMP	 441,646.31	
PMP Returns & Allowances	<u>-176.80</u>	
Net Sales, PMP		<u>441,469.51</u>

TOTAL NET SALES

\$2,680,400.57

PACIFIC STEEL TREATING CO.
(A California Corporation)

COST OF SALES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

PRODUCTION SALARIES & WAGES:

Supervisors Salaries	\$ 44,084.11
Supervisors Bonus	.00
Shop Wages	277,909.71
Shop Bonus	<u>.00</u>

H.T. Salaries & Wages	\$321,993.82
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Q.C. INSPECTION SALARIES & WAGES:

Q.C. Supervisors Salary	29,106.22
Q.C. Supervisors Bonus	.00
Q.C. Wages	82,261.66
Q.C. Bonuses	<u>.00</u>

Q.C. Salaries & Wages	111,367.88
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PMP SALARIES & WAGES

PMP-Supervisors Salaries	30,769.41
PMP-Supervisors Bonus	.00
PMP-Shop Wages	112,208.98
PMP-Shop Bonus	<u>.00</u>

PMP Salaries & Wages	<u>142,978.45</u>
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PRODUCTION SALARIES & WAGES	\$ 576,340.15
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REPAIR AND MAINTENANCE EXPENSE:

Salary, Supervisors	29,857.79
Bonus, Supervisors	.00
Maintenance Wages	70,972.34
Maintenance Bonus	<u>.00</u>

Maintenance Sal. & Wages	100,830.13
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Maintenance Purchases	<u>134,041.60</u>
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MAINTENANCE EXPENSE	234,871.73
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OTHER COST OF SALES (Schedule 3)	<u>1,314,671.63</u>
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TOTAL COST OF SALES	<u><u>\$2,125,883.51</u></u>
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PACIFIC STEEL TREATING CO.
(A California Corporation)

OTHER COST OF SALES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

Vacation Expense	\$ 29,268.74
Payroll Taxes	71,797.98
Insurance	154,863.94
Land & Building, Rent	48,971.63
Rent, Equipment	41,000.00
Total Utilities	473,615.25
Total Outside Services	97,165.21
Tools & Supplies	293,371.79
Depreciation, Equipment	73,495.99
Amortization of Leasehold Improvements	7,594.00
Miscellaneous	<u>23,527.10</u>
TOTAL OTHER COST OF SALES	<u>\$1,314,671.63</u>

PACIFIC STEEL TREATING CO.
(A California Corporation)

CUSTOMER SERVICE EXPENSE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

SALARIES AND WAGES:

Cust. Serv., Supervisor Salary	\$ 28,036.23
Cust. Serv., Supervisor Salary	.00
Cust. Serv. Wages	81,468.97
Cust. Serv. Employee Bonus	<u>.00</u>

Cust. Serv. Sal. & Wages	\$109,505.20
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TRUCK EXPENSE:

Truck Expense, Gas & Oil	17,388.76
Truck Expense, Maint. & Repairs	23,325.62
Truck Depreciation	<u>.00</u>

Total Truck Expense	40,714.38
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TRANSPORTATION AND DELIVERY	<u>1,340.99</u>
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TOTAL CUSTOMER SERVICE EXPENSE	<u>\$151,560.57</u>
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PACIFIC STEEL TREATING CO.
(A California Corporation)

GENERAL AND ADMINISTRATIVE EXPENSE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

Officers Salaries	\$102,050.66
Officers Bonus	.00
Office Salaries	.00
Total Sales Salaries	30,872.18
Sales Commissions	13,074.34
Total Salaries and Wages	<u>145,997.18</u>
Janitorial Expense	9,388.94
Death Benefits	.00
Management Fees	182,079.76
Vacation Expense	5,520.37
Payroll Taxes	10,077.55
Equipment Rental	4,011.15
Taxes and Licenses	21,622.83
Insurance Expense	58,837.13
Travel	781.20
Automobile Maintenance	3,086.98
Automobile Gas & Oil	9,379.60
Automobile Depreciation	3,367.55
Furniture and Equipment Depreciation	6,820.84
Bad Debts	6,704.19
Entertainment	1,312.06
Sales Promotion	1,855.82
Business Meals	.00
Employee Benefits	7,946.84
Publicity and Advertising	1,771.26
Outside Services	2,100.63
Repairs and Maintenance	3,683.49
Utilities	.00
Telephone and Telegraph	27,388.75
Office Supplies	7,186.79
Stationary and Printing	9,039.16
Postage	4,056.54
Legal and Auditing	5,620.36
Dues and Subscriptions	701.90
Directors Fees	.00
Contributions	.00
Collection Expense	521.92
Collection Expense, PMP	.00
General Expense	<u>283.51</u>
GENERAL AND ADMINISTRATIVE EXPENSE	<u>\$541,144.30</u>

STATE OF CALIFORNIA



DEPARTMENT OF STATE

To all whom these presents shall come, Greetings:

I, FRANK M. JORDAN, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the RECORD on file in my office, of which it purports to be a copy, and that the same is full, true and correct.

In testimony whereof, I, **FRANK M. JORDAN**,
Secretary of State, have hereunto caused the Great
Seal of the State of California to be
affixed and my name subscribed, at
the City of Sacramento, in the State
of California,
this _____ NOV 16 1967

Frank M. Jordan
Secretary of State

By *H. P. Alline*
Assistant Secretary of State



CERTIFICATE OF AMENDMENT OF
ARTICLES OF INCORPORATION
OF
BRANDER-PACIFIC, INCORPORATED

**ENDORSED
FILED**

In the office of the Secretary of State
of the State of California

NOV 15 1967

FRANK M. JORDAN, Secretary of State
By F. C. VOGEL
Deputy

The undersigned, R. Chandler Myers, Max G. Kolliner
and Burton A. Van Tassel do hereby certify:

One: That the signers hereof constitute all of
the incorporators of Brander-Pacific, Incorporated, a California
corporation;

Two: That they hereby adopt the following amend-
ments of said Articles of Incorporation:

Article First is hereby amended to read as follows:

"First: That the name of the corporation is
PACIFIC STEEL TREATING CO., INC.

Paragraph (a) of Article Second of said articles is
hereby amended to read as follows:

"(a) The primary business of this corporation is
to engage in commercial heat treating and in the
surface preparation of metals."

Three: That said corporation has issued no shares
and has no subscription to shares outstanding; and

Four: That this certificate is executed for the
purpose of complying with the provisions of Section 3671 of
the California Corporations Code.

IN WITNESS WHEREOF, the undersigned have executed
this certificate this 10th day of November, 1967.

R. Chandler Myers
R. Chandler Myers

Max G. Kolliner
Max G. Kolliner

Burton A. Van Tassel
Burton A. Van Tassel

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES } ss

R. Chandler Myers, Max G. Kolliner and Burton A.
Van Tassel, being by me duly sworn, depose and say:

That they constitute all the incorporators and
directors of Brander-Pacific, Incorporated, a California
corporation; that they have read the foregoing Certificate
of Amendment of Articles of Incorporation; and, that the
matters set forth in the Certificate are true of their own
knowledge.

R. Chandler Myers
R. Chandler Myers

Max G. Kolliner
Max G. Kolliner

Burton A. Van Tassel
Burton A. Van Tassel

Subscribed and sworn to before me on this 10th day of
November, 1967.

MARIAN I. GRIFFITH
My Commission Expires Sept. 27, 1968

Notary Public in and for the
County of Los Angeles, State of
California



BY-LAWS OF

PACIFIC STEEL TREATING CO., INC.

ARTICLE I
SHAREHOLDERS' MEETING

Section 1. PLACE OF MEETINGS.

All meetings of the shareholders shall be held at the office of the corporation in the State of California, as may be designated for that purpose from time to time by the Board of Directors.

Section 2. ANNUAL MEETINGS.

The annual meeting of the shareholders shall be held on the 3rd Monday of October in each year, if not a legal holiday, and if a legal holiday, then on the next succeeding business day, at the hour of 5 o'clock P.M., at which time the shareholders shall elect by plurality vote a Board of Directors, consider reports of the affairs of the Corporation, and transact such other business as may properly be brought before the meeting.

Section 3. SPECIAL MEETINGS.

Special meetings of the shareholders, for any purpose or purposes whatsoever, may be called at any time by the President, or by the Board of Directors, or by any two or more members thereof, or by one or more shareholders holding not less than one-fifth (1/5) of the voting power of the corporation.

Section 4. NOTICE OF MEETINGS.

Notices of meetings annual or special, shall be given in writing to shareholders entitled to vote by the Secretary or the Assistant Secretary, or if there be no such officer, or in case of his neglect or refusal, by any director or shareholder.

Such notices shall be sent to the shareholder's address appearing on the books of the corporation, or supplied by him to the corporation for the purpose of notice, not less than seven days before such meeting.

Notice of any meeting of shareholders shall specify the place, the day and the hour of meeting, and in case of special meeting, as provided by the Corporations Code of California, the general nature of the business to be transacted.

When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in case of an original meeting. Save, as aforesaid, it shall not be necessary to give any notice of the adjournment or of the business to be transacted at an adjourned meeting other than by announcement at the meeting at which such adjournment is taken.

Section 5. CONSENT TO SHAREHOLDERS' MEETINGS.

The transactions of any meeting of shareholders, however called and noticed, shall be valid as though had at a meeting duly held after regular call and notice if a quorum be present either in person or by proxy, and if, either before or after the meeting, each

of the shareholders entitled to vote, not present in person or by proxy, sign a written waiver of notice, or a consent to the holding of such meeting, or an approval of the minutes thereof. All such waivers, consents or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

Any action which may be taken at a meeting of the shareholders, may be taken without a meeting if authorized by a writing signed by all of the holders of shares who would be entitled to vote at a meeting for such purpose, and filed with the Secretary of the corporation.

Section 6. QUORUM.

The holders of a majority of the shares entitled to vote thereat, present in person, or represented by proxy, shall be requisite and shall constitute a quorum at all meetings of the shareholders for the transaction of business except as otherwise provided by law, by the Articles of Incorporation, or by these By-Laws. If, however, such majority shall not be present or represented at any meeting of the shareholders, the shareholders entitled to vote thereat, present in person, or by proxy, shall have power to adjourn the meeting from time to time, until the requisite amount of voting shares shall be present. At such adjourned meeting at which the requisite amount of voting shares shall be represented, any business may be transacted which might have been transacted at the meeting as originally notified.

Section 7. VOTING RIGHTS; CUMULATIVE VOTING.

Only persons in whose names shares entitled to vote stand on the stock records of the corporation on the day of any meeting of shareholders, unless some other day be fixed by the Board of Directors for the determination of shareholders of record, then on such other day, shall be entitled to vote at such meeting.

Every shareholder entitled to vote shall be entitled to one vote for each of said shares and shall have the right to cumulate his votes as provided in Section 2235, Corporations Code of California.

Section 8. PROXIES.

Every shareholder entitled to vote, or to execute consents, may do so, either in person or by written proxy, executed in accordance with the provisions of Section 2225 of the Corporations Code of California and filed with the Secretary of the corporation.

ARTICLE II DIRECTORS; MANAGEMENT

Section 1. POWERS.

Subject to the limitation of the Articles of Incorporation, of the By-Laws and of the Laws of the State of California as to action to be authorized or approved by the shareholders, all corporate powers shall be exercised by or under authority of, and the business and affairs of this corporation shall be controlled by, a Board of Directors.

Section 2. NUMBER AND QUALIFICATION.

The authorized number of directors of the corporation shall be three (3), until changed by amendment to the Articles of Incorporation or by an amendment to this Section 2, Article II of these By-Laws, adopted by the vote or written assent of the shareholders entitled to exercise the majority of the voting power of the corporation.

Section 3. ELECTION AND TENURE OF OFFICE.

The directors shall be elected by ballot at the annual meeting of the shareholders, to serve for one year and until their successors are elected and have qualified. Their term of office shall begin immediately after election.

Section 4. VACANCIES.

Vacancies in the Board of Directors may be filled by a majority of the remaining directors, though less than a quorum, or by a sole remaining director, and each director so elected shall hold office until his successor is elected at an annual meeting of shareholders or at a special meeting called for that purpose.

The shareholders may at any time elect a director to fill any vacancy not filled by the directors, and may elect the additional directors at the meeting at which an amendment of the By-Laws is voted authorizing an increase in the number of directors.

A vacancy or vacancies shall be deemed to exist in case of the death, resignation or removal of any director, or if the shareholders shall increase the authorized number of directors but shall fail at the meeting at which such increase is authorized, or at an adjournment thereof, to elect the additional director so provided for, or in case the shareholders fail at any time to elect the full number of authorized directors.

If the Board of Directors accepts the resignation of a Director tendered to take effect at a future time, the Board, or the shareholders, shall have power to elect a successor to take office when the resignation shall become effective.

No reduction of the number of directors shall have the effect of removing any director prior to the expiration of his term of office.

Section 5. REMOVAL OF DIRECTORS.

The entire Board of Directors or any individual director may be removed from office as provided by Sections 807, 810 and 811 of the Corporations Code of the State of California.

Section 6. PLACE OF MEETINGS.

Meetings of the Board of Directors shall be held at the office of the corporation in the State of California, as designated for that purpose, from time to time, by resolution of the Board of Directors, or written consent of all of the Members of the Board. Any meeting shall be valid, wherever held, if held by the written consent of all Members of the Board of Directors, given either before or after the meeting and filed with the Secretary of the corporation.

Section 7. ORGANIZATION MEETINGS.

The organization meetings of the Board of Directors shall be held immediately following the adjournment of the annual meetings of the shareholders.

Section 8. OTHER REGULAR MEETINGS.

Regular meetings of the Board of Directors shall be held on the third Monday of each of the following months: January, April and July at 5:00 P.M., and October immediately following the Annual Shareholders Meeting.

If said day shall fall upon a holiday, such meetings shall be held on the next succeeding business day thereafter. No notice need be given of such regular meetings.

Section 9. SPECIAL MEETINGS--NOTICES.

Special meetings of the Board of Directors for any purpose or purposes shall be called at any time by the President or if he is absent or unable or refuses to act, by any Vice-President, or by any two directors.

Written notice of the time and place of special meetings shall be delivered personally to the directors or sent to each director by letter or by telegram, charges prepaid, addressed to him at his address as it is shown upon the records of the corporation, or if it is not so shown on such records or is not readily ascertainable, at the place in which the meetings of the directors are regularly held. In case such notice is mailed or telegraphed, it shall be deposited in the United States mail or delivered to the telegraph company in the place in which the principal office of the corporation is located at least forty-eight (48) hours prior to the time of the holding of the meeting. In case such notice is delivered as above provided; it shall be so delivered at least twenty-four (24) hours prior to the time of the holding of the meeting. Such mailing, telegraphing or delivery as above provided shall be due, legal and personal notice to such director.

Section 10. WAIVER OF NOTICE.

When all the directors are present at any directors' meeting, however called or noticed, and sign a written consent thereto on the records of such meeting, or, if a majority of the directors are present, and if those not present sign in writing a waiver of notice of such meeting, whether prior to or after the holding of such meeting, which said waiver shall be filed with Secretary of the corporation, the transactions thereof are as valid as if had at a meeting regularly called and noticed.

Section 11. NOTICE OF ADJOURNMENT.

Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place be fixed at the meeting adjourned.

Section 12. QUORUM.

A majority of the number of directors as fixed by the articles or By-Laws shall be necessary to constitute a quorum for the transaction of business, and the action of a majority of the directors

present at any meeting at which there is a quorum, when duly assembled, is valid as a corporate act; provided that a minority of the directors, in the absence of a quorum, may adjourn from time to time, but may not transact any business.

Section 13. CONSENT OF BOARD OBVIATING NECESSITY OF MEETING

(Pursuant to California Corporations Code Section 814.5)

Notwithstanding anything to the contrary contained in these By-Laws, any action required or permitted to be taken by the board of directors under any provisions of Sections 100 - 6804 of the Corporations Code of California may be taken without a meeting, if all members of the board of directors shall individually or collectively consent in writing to such action. Such written consent or consents shall be filed with the minutes of the proceedings of the board. Such action by written consent shall have the same force and effect as a unanimous vote of such directors.

ARTICLE III OFFICERS

Section 1. OFFICERS.

The officers shall be a President, one or more Vice-Presidents, a Secretary and a Treasurer, which officers shall be elected by, and hold office at the pleasure of, the Board of Directors.

Section 2. ELECTION.

After their election the directors shall meet and organize by electing a President from their own number, and one or more Vice-Presidents, a Secretary and a Treasurer, who may, but need not be, members of the Board of Directors. Any two or more of such offices except those of President and Secretary, may be held by the same person.

Section 3. COMPENSATION AND TENURE OF OFFICE.

The compensation and tenure of office of all the officers of the corporation shall be fixed by the Board of Directors.

Section 4. REMOVAL AND RESIGNATION.

Any officer may be removed, either with or without cause, by a majority of the directors at the time in office, at any regular or special meeting of the Board, or, except in case of any officer chosen by the Board of Directors, by any officer upon whom such power of removal may be conferred by the Board of Directors.

Any officer may resign at any time by giving written notice to the Board of Directors or to the President, or to the Secretary of the corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 5. VACANCIES.

A vacancy in any office because of death, resignation, removal, disqualification or other cause shall be filled in the manner prescribed in the By-Laws for regular appointments to such office.

Section 6. PRESIDENT.

The President shall be the chief executive officer of the corporation and shall, subject to the control of the Board of Directors, have general supervision, direction and control of the business and affairs of the corporation. He shall preside at all meetings of the shareholders and of the Board of Directors. He shall be ex-officio a member of all the standing committees, including the executive committee, if any, and shall have the general powers and duties of management usually vested in the office of President of a corporation, and shall have such other powers and duties as may be prescribed by the Board of Directors or the By-Laws.

Section 7. VICE-PRESIDENTS.

The Vice-Presidents shall, in the order designated by the Board of Directors, in the absence or disability of the President, perform the duties and exercise the powers of the President, and shall perform such other duties as the Board of Directors shall prescribe.

Section 8. SECRETARY.

The Secretary shall keep, or cause to be kept, a book of minutes at the principal office or such other place as the Board of Directors may order, of all meetings of directors and shareholders, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, the names of those present at directors' meetings, the number of shares present or represented at shareholders' meetings and the proceedings thereof.

The Secretary shall keep, or cause to be kept, at the principal office or at the office of the corporation's transfer agent, a share register, or a duplicate share register, showing the names of the shareholders and their addresses; the number and classes of shares held by each; the number and date of certificates issued for the same, and the number and date of cancellation of every certificate surrendered for cancellation.

The Secretary shall give, or cause to be given, notice of all the meetings of the shareholders and of the Board of Directors required by the By-Laws or by law to be given; he shall keep the seal of the corporation and affix said seal to all documents requiring a seal, and shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the By-Laws.

Section 9. TREASURER.

The Treasurer shall receive and keep all the funds of the corporation, and pay them out only on the check of the corporation, signed in the manner authorized by the Board of Directors.

Section 10. ASSISTANTS.

Any Assistant Secretary or Assistant Treasurer, respectively, may exercise any of the powers of Secretary or Treasurer, respectively, as provided in these By-Laws or as directed by the Board of Directors, and shall perform such other duties as are imposed upon them by the By-Laws or the Board of Directors.

Section 11. SUBORDINATE OFFICERS.

The Board of Directors may from time to time appoint such subordinate officers or agents as the business of the corporation may require, fix their tenure of office and allow them suitable compensation.

ARTICLE IV
EXECUTIVE AND OTHER COMMITTEES

The Board of Directors may appoint an executive committee, and such other committees as may be necessary from time to time, consisting of such number of its members and with such powers as it may designate, consistent with the Articles of Incorporation and By-Laws and the General Corporation Laws of the State of California. Such committees shall hold office at the pleasure of the board.

ARTICLE V
CORPORATE RECORDS AND REPORTS--INSPECTION

Section 1. RECORDS.

The corporation shall maintain adequate and correct accounts, books and records of its business and properties. All of such books, records and accounts shall be kept at its principal place of business in the State of California, as fixed by the Board of Directors from time to time.

Section 2. INSPECTION OF BOOKS AND RECORDS.

All books and records provided for in Sections 3003 - 3005 of the Corporations Code of California shall be open to inspection of the directors and shareholders from time to time and in the manner provided in said Sections 3003 - 3005.

Section 3. CERTIFICATION AND INSPECTION OF BY-LAWS.

The original or a copy of these By-Laws, as amended or otherwise altered to date, certified by the Secretary, shall be open to inspection by the shareholders of the company, as provided in Section 502 of the Corporations Code of California.

Section 4. CHECKS, DRAFTS, ETC.

All checks, drafts or other orders for payment of money, notes or other evidences of indebtedness, issued in the name of or payable to the corporation, shall be signed or endorsed by such person or persons and in such manner as shall be determined from time to time by resolution of the Board of Directors.

Section 5. CONTRACTS, ETC.--HOW EXECUTED.

The Board of Directors, except as in the By-Laws otherwise provided, may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the corporation. Such authority may be general or confined to specific instances. Unless so authorized by the Board of Directors, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement, or to pledge its credit, or to render it liable for any purpose or to any amount.

Section 6. ANNUAL REPORTS.

The Board of Directors shall cause annual reports to be made to the shareholders as provided by Sections 3006 - 3012 of the Corporations Code of California. The Board of Directors shall cause such annual reports to be sent to the shareholders not later than one hundred twenty (120) days after the close of the fiscal or calendar year.

ARTICLE VI CERTIFICATES AND TRANSFER OF SHARES

Section 1. CERTIFICATES FOR SHARES.

Certificates for shares shall be of such form and device as the Board of Directors may designate and shall state the name of the record holder of the shares represented thereby; its number; date of issuance; the number of shares for which it is issued; the par value, if any, or a statement that such shares are without par value; a statement of the rights, privileges, preferences and restrictions, if any; a statement as to redemption or conversion, if any; a statement of liens or restrictions upon transfer or voting, if any; if the shares be assessable, or, if assessments are collectible by personal action, a plain statement of such facts.

Every certificate for shares must be signed by the President or a Vice-President and the Secretary or an Assistant Secretary or must be authenticated by facsimiles of the signatures of the President and Secretary or by a facsimile of the signature of its President and the written signature of its Secretary or an Assistant Secretary. Before it becomes effective every certificate for shares authenticated by a facsimile of a signature must be countersigned by a transfer agent or transfer clerk and must be registered by an incorporated bank or trust company, either domestic or foreign, as registrar of transfers.

Section 2. TRANSFER ON THE BOOKS.

Upon surrender to the Secretary or transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment or authority to transfer, it shall be the duty of the corporation to issue a new certificate to the person entitled thereto, cancel the old certificate and record the transaction upon its books.

Section 3. LOST OR DESTROYED CERTIFICATES.

Any person claiming a certificate of stock to be lost or

destroyed shall make an affidavit or affirmation of that fact and advertise the same in such manner as the Board of Directors may require, and shall if the directors so require give the corporation a bond of indemnity, in form and with one or more sureties satisfactory to the Board, in at least double the value of the stock represented by said certificate, whereupon a new certificate may be issued of the same tenor and for the same number of shares as the one alleged to be lost or destroyed. -

Section 4. TRANSFER AGENTS AND REGISTRARS.

The Board of Directors may appoint one or more transfer agents of transfer clerks, and one or more registrars, which shall be an incorporated bank or trust company--either domestic or foreign, who shall be appointed at such times and places as the requirements of the corporation may necessitate and the Board of Directors may designate.

Section 5. CLOSING STOCK TRANSFER BOOKS.

The Board of Directors may close the transfer books in their discretion for a period not exceeding thirty days preceding any meeting, annual or special, of the shareholders, or the day appointed for the payment of a dividend.

ARTICLE VII CORPORATE SEAL

The corporate seal shall be circular in form, and shall have inscribed thereon the name of the corporation, the date of its incorporation, and the word California.

ARTICLE VIII AMENDMENTS TO BY-LAWS

Section 1. BY SHAREHOLDERS.

New By-Laws may be adopted or these By-Laws may be repealed or amended at their annual meeting, or at any other meeting of the shareholders called for that purpose, by a vote of shareholders entitled to exercise a majority of the voting power of the corporation, or by written assent of such shareholders.

Section 2. POWERS OF DIRECTORS.

Subject to the right of the shareholders to adopt, amend or repeal By-Laws, as provided in Section 1 of this Article VIII, the Board of Directors may adopt, amend or repeal any of these By-Laws other than a By-Law or amendment thereof changing the authorized number of directors.

Section 3. RECORD OF AMENDMENTS.

Whenever an amendment or new By-Law is adopted, it shall be copied in the Book of By-Laws with the original By-Laws, in the appropriate place. If any By-Law is repealed, the fact of repeal with the date of the meeting at which the repeal was enacted or written assent was filed shall be stated in said book.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being all of the persons appointed in the Articles of Incorporation to act as the first Board of Directors of Pacific Steel Treating Co., Inc. hereby assent to the foregoing By-Laws, and adopt the same as the By-Laws of said corporation.

IN WITNESS WHEREOF, we have hereunto set our hands this 5th
day of December 1967.

~~Niels Bruun-Andersen~~

Erik Bruun-Andersen

Bartlett M. Hackley, Jr.

Directors.

THIS IS TO CERTIFY:

That I am the duly elected, qualified and acting Secretary
of Pacific Steel Treating Co., Inc.

and that the above and foregoing By-Laws were adopted as the By-Laws of said corporation on the 5th day of December 1967, by the persons appointed in the Articles of Incorporation to act as the first directors of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand this 5th
day of December 1967.

Secretary.

THIS IS TO CERTIFY:

That I am the duly elected, qualified and acting Secretary
of Pacific Steel Treating Co., Inc.

and that the above and foregoing Code of By-Laws was submitted to the shareholders at their first meeting held on the 5th day of December 1967, and was ratified by the vote of the shareholders entitled to exercise the majority of the voting power of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand this 5th day of December 1967.

Secretary.

2166-00504

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Bill and Party Fedex Acct. No.

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4 ☐ **TIME** 9 ☐ **OTHER**

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4 ☐ **AMERICAN SAMS**

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6 ☐ **NOT FOR** (Ltr)

7 ☐ **OTHER SPECIAL SERVICE**

8 ☐ **SATURDAY PICK-UP**

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10 ☐ **NOT FOR**

11 ☐ **NOT FOR**

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